# Human Services

## Annual Report
2014-15

Alberta
Government

This report was prepared on behalf of the ministry by the Department of Human Services.

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# Human Services

# Annual Report

2014-15

CONTENTS

**Preface** 2

**Message from the Minister** 3

**Management's Responsibility for Reporting** 4

**Results Analysis** 6

- Ministry Overview 6
- Review Engagement Report 11
- Performance Measures Summary Table 12
- Discussion and Analysis of Results 14

**Financial Information** 42

- Auditor's Report 45
- Financial Statements – Ministry and Department 46

**Other Information** 74

- Statement of Remissions, Compromises and Write-offs 74
- Financial Statements – Office of the Public Guardian and Trustee 75

**Annual Report Extracts and Other Statutory Reports** 101

- *Public Interest Disclosure (Whistleblower Protection) Act* 102

**Appendix: Performance Measure Sources and Methodologies** 103

# Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Management Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 19 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On September 15, 2014, the government announced new ministry structures. The 2014-15 ministry annual reports and financial statements have been prepared based on the new ministry structures.

**This annual report of the Ministry of Human Services contains the audited financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:**

- **the financial statements of entities making up the ministry, including the Ministry of Human Services and the Office of the Public Guardian and Trustee for which the minister is responsible;**
- **other financial information as required by the *Financial Administration Act* and *Fiscal Management Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report; and**
- **financial information relating to trust funds.**

# Message from the Minister

Human Services assists Albertans in creating the conditions for safe and supportive homes and communities so they have opportunities to realize their full potential. The ministry works collaboratively with local governments, community, partners, and stakeholders to deliver citizen-centred programs and services that improve quality of life for Albertans.

At Human Services we believe that regardless of circumstances or abilities, every Albertan and every family has strengths to draw on and the potential to succeed. We will continue to work with community partners, service providers, and Albertans and their families to provide the right services at the right time and in the right way to build resilient people, thriving families and inclusive communities

Although I am new to the ministry, I have seen and experienced first-hand many of the social challenges the ministry deals with and we face today. I believe the success of Human Services is a barometer of our success as a society. As we help those in need to live safe, secure lives and enable them to reach their full potential, we elevate all Albertans.

I look forward to working with my colleagues, department staff, partners and other stakeholders to ensure our most vulnerable Albertans are supported and protected at all times. By working together, we will be able to build a strong and self-reliant society as we continue to build this great province.

[Original signed by Irfan Sabir]

*Irfan Sabir*
*Minister of Human Services*

# Management's Responsibility for Reporting

The Ministry of Human Services includes:

- The Department of Human Services
- Child and Family Services Council for Quality Assurance
- Interagency Council on Homelessness
- Premier's Council on Alberta's Promise
- Premier's Council on the Status of Persons with Disabilities
- Social Care Facilities Review Committee
- Youth Secretariat

The executives of the individual entities within the ministry have the primary responsibility and accountability for their respective areas. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the financial statements and performance results for the ministry rests with the Minister of Human Services. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including financial statements and performance results. The financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The financial statements are prepared in accordance with the Canadian Public Sector Accounting Standards. The performance measures are prepared in accordance with the following criteria:

- Reliability – information agrees with underlying data and the sources used to prepare it.
- Understandability and Comparability – current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – performance measures and targets match those included in Budget 2014.

As Deputy Minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board, the Minister of Finance and the Minister of Human Services information needed to fulfill their responsibilities; and
- facilitate the preparation of ministry business plans and annual reports required under the *Fiscal Management Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

[Original signed by David Morhart]

*David Morhart*
*Deputy Minister of Human Services*
*June 3, 2015*

# Results Analysis

## Ministry Overview

The Ministry of Human Services works to improve quality of life for Albertans by delivering respectful, adaptive supports and innovative, prevention focused programs and policy.

### The Department

The Department of Human Services consists of the following areas:

### Deputy Minister's Office

Along with providing advice and support to the Minister, the Deputy Minister's office provides the link to the Minister's office to ensure the work of the department meets the goals and objectives outlined in the business plan and the priorities provided to the Minister by the Premier. The Deputy Minister supports the Deputy Minister of Executive Council by contributing to policy development, planning and implementation of cross-ministry initiatives, and advocating new approaches and forward-looking views towards the achievement of government-wide goals.

### Strategy Portfolio

**Aboriginal Engagement and Strategy**

The Aboriginal Engagement and Strategy division supports Human Services and its partners in improving outcomes for Aboriginal people in Alberta through cultural understanding, relationship building and strategic leadership.

**Legal Services**

Legal Services provides legal, legislative and related strategic advice to all areas of the ministry.

**Planning and Quality Assurance**

The Planning and Quality Assurance division is responsible for corporate planning and reporting, governance and appeals, research and analysis, and quality assurance and continuous improvement of services provided to Albertans.

**Policy and Community Engagement**

The Policy and Community Engagement division is responsible for identifying and executing strategic policy initiatives, and supporting program design and policy development for the ministry. The division is also responsible for leading and coordinating the plan to address poverty, community engagement, and linking government expenditures and programs to desired social outcomes.

### Strategic Technology and Data Integration

Strategic Technology and Data Integration is responsible for maximizing the value of information by taking a holistic, deliberate approach to enterprise information management.

This division partners with different business areas to champion the development of a comprehensive knowledge and enterprise information management plan, allowing the ministry to gain maximum value from its information assets. It ensures that Human Services has a cost-effective information technology infrastructure that is responsive to both operational needs and strategic requirements.

## Delivery Portfolio

### Child and Family Services

The Child and Family Services division works in partnership with stakeholders and community based agencies to lead and support programs and services for vulnerable children, youth and families.

### Common Service Access

The Common Service Access (CSA) division connects Albertans to a variety of social-based services and benefits the Government of Alberta offers. CSA is also supporting the ministry in achieving its vision for an integrated service delivery approach that helps Albertans access the right services at the right time through a common front-end experience.

### Disability Services

The Disability Services division is responsible for the delivery of programs and services that support children, youth and adults with disabilities to live and participate in their communities. The division also provides alternative financial and/or personal decision-making options for vulnerable Albertans. The division also includes the Premier's Council on the Status of Persons with Disabilities, which looks at broad strategic issues that impact Albertans with disabilities and provides advice to government on matters relating to the full and equal participation of persons with disabilities in the life of the province.

### Early Childhood and Community Supports

The Early Childhood and Community Supports division provides leadership that supports the delivery of preventive and partnership-based programs that focus on early childhood development. The division establishes policies, standards and quality assurance mechanisms to support the delivery of child care services, parenting supports and other prevention and early intervention supports.

#### Employment and Financial Supports

The Employment and Financial Supports division helps unemployed, low-income and vulnerable Albertans get the employment, financial and social supports they need. It also partners with the Jobs, Skills, Training and Labour department to help employers attract and retain skilled workers.

#### Family Violence Prevention and Homeless Supports

The Family Violence Prevention and Homeless Supports division partners with communities and agencies to empower Albertans affected by homelessness, family violence and bullying to be safe, live in dignity and achieve their highest level of independence.

### Corporate Services

The Corporate Services division is responsible for the ministry's financial planning, financial reporting, corporate procurement office, corporate financial and business policies, facilities and accommodations, emergency management and business continuity, and Freedom of Information and Protection of Privacy services.

### Communications

Communications provides planning, advice and support to the Minister and the department by providing clear and timely information to the public about the ministry's key initiatives, programs and services. Communications is also responsible for providing advice on issues management, media relations, specialized writing, social media, website content and product design.

### Human Resources

Human Resources works with ministry leadership, Human Services employees, and other departments to attract, develop, and engage the workforce, and to support the transformation of the ministry. It provides excellence in Human Resources programs and services through innovation, leadership, expertise, and collaboration.

## Other Ministry Entities

The Ministry of Human Services also includes the following agencies, boards, commissions, councils and committees:

### Child and Family Services Council for Quality Assurance

The council provides expert multidisciplinary advice to the ministry related to quality improvement within the Child Intervention system. The council has an essential role in working collaboratively with the ministry to identify effective practices and promote and improve the quality of intervention services to children and their families.

### Alberta Interagency Council on Homelessness

Established in January 2013, the Alberta Interagency Council on Homelessness provides advice and guidance on policy, regulatory and program changes to eliminate to homelessness. A variety of sectors that play a role in housing and homelessness in Alberta are represented on the council, including all levels of government, homeless serving agencies, housing providers, women's and emergency shelters, aboriginal organizations, rental associations and police services.

### Premier's Council on Alberta's Promise

Alberta's Promise is a partnership between businesses, service providers, local governments and community leaders dedicated to enhancing the well-being of children and youth across Alberta. Alberta's Promise provides resources and information on community investment opportunities to partners and facilitates partnerships that make it easier to invest resources (e.g. volunteer time) in child and youth programs that support the priorities of the communities in which they operate.

### Premier's Council on the Status of Persons with Disabilities

Established in 1988, the role of the Premier's Council on the Status of Persons with Disabilities is to advise and report to the Government of Alberta on matters relating to Albertans with disabilities. The Council fulfills this role by listening to the disability community, communicating ideas and challenges to the Government of Alberta and the broader community, and working with governments, community organizations and other stakeholders to create solutions.

### Family Violence Death Review Committee

The Family Violence Death Review Committee was established in February 2014 as part of the *Children First Act*. Governed by the *Protection Against Family Violence Act*, the committee is tasked to review family violence deaths and provide expertise that will contribute to evidence-informed practice changes and the enhancement of quality assurance mechanisms. The committee is a multidisciplinary, expert body, composed of individuals who have extensive knowledge or experience in the area of family violence.

### Social Care Facilities Review Committee

The Social Care Facilities Review Committee was established under the *Social Care Facilities Review Committee Act*. This citizen committee is responsible for reviewing the quality of services provided in specific social care facilities (e.g. day cares and out-of-school care programs, foster homes, child and youth facilities, and emergency shelters for women) and investigating complaints or concerns upon the Minister's request.

## Youth Secretariat

The Youth Secretariat, chaired by a Premier-appointed Member of the Legislative Assembly (MLA), acts as a liaison between the Youth Advisory Panel and the Ministry of Human Services. The Youth Secretariat works with youth, MLAs, ministry representatives, government departments and stakeholders to identify issues specific to at-risk youth, ensure programs are responsive to the needs of Alberta's children, youth and families, and serves as a voice for Alberta's youth within the Government of Alberta.

# Review Engagement Report

AUDITOR
GENERAL
*Alberta*

To the Members of the Legislative Assembly

I reviewed three of 11 performance measures in the Ministry of Human Services' Annual Report 2014–2015. The reviewed performance measures are the responsibility of the ministry and are prepared based on the following criteria:

- Reliability—The information used in applying performance measure methodologies agrees with underlying source data for the current and prior years' results.
- Understandability—The performance measure methodologies and results are presented clearly.
- Comparability—The methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Completeness—The goals, performance measures and related targets match those included in the ministry's budget 2014.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the ministry.

A review does not constitute an audit and, consequently, I do not express an audit opinion on the performance measures. Further, my review was not designed to assess the relevance and sufficiency of the reviewed performance measures in demonstrating ministry progress towards the related goals.

Based on my review, nothing has come to my attention that causes me to believe that the performance measures identified as reviewed by the Office of the Auditor General in the ministry's annual report 2014–2015 are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability and completeness as described above.

[Original signed by Merwan N. Saher, FCA]

Auditor General

May 13, 2015
Edmonton, Alberta

Performance measures reviewed by the Office of the Auditor General are marked with an asterisk (*) on the Performance Measures Summary Table.

# Performance Measures Summary Table

| Goals/Performance Measures | Prior Year's Results | | | | 2014-15 Target | Current Actual |
|---|---|---|---|---|---|---|
| **1. Keeping Children Healthy and Safe Performance Measures** | | | | | | |
| 1.a Percentage of children and youth who received child intervention (family enhancement or protective) services and did not require protective services within 12 months of file closure | 89%<br>2010-11 | 88%<br>2011-12 | 89%<br>2012-13 | 88%<br>2013-14 | **90%** | **89%** |
| 1.b Percentage of Aboriginal children in foster care/kinship care who are placed with Aboriginal families | 41%<br>2010-11 | 43%<br>2011-12 | 39%<br>2012-13 | 39%<br>2013-14 | **45%** | **39%** |
| 1.c Percentage of licensed day care programs and contracted family day home agencies that are accredited or participating in accreditation* | 96%<br>2010-11 | 97%<br>2011-12 | 98%<br>2012-13 | 96%<br>2013-14 | **98%** | **97%** |
| **2. Building Stronger Families and Communities Performance Measures** | | | | | | |
| 2.a Percentage of Albertans who have information to better help in situations of family violence or bullying (biennial survey)[1] | | | | | | |
| ▪ Family Violence | N/A<br>2010-11 | 71%<br>2011-12 | N/A<br>2012-13 | 69%<br>2013-14 | **N/A** | **N/A** |
| ▪ Bullying | N/A<br>2010-11 | 74%<br>2011-12 | N/A<br>2012-13 | 70%<br>2013-14 | **N/A** | **N/A** |
| 2.b Percentage of clients reporting they are either employed or in further education or training after leaving a skills training program*, [2] | 71%<br>2010-11 | 75%<br>2011-12 | 72%<br>2012-13 | 75%<br>2013-14 | **75%** | **74%** |
| 2.c Percentage of participants employed after leaving Income Support[2] | 58%<br>2010-11 | 64%<br>2011-12 | 59%<br>2012-13 | 57%<br>2013-14 | **65%** | **60%** |
| 2.d Percentage of youth receiving Advancing Futures Bursaries who successfully completed their planned studies during the fiscal year | 79%<br>2010-11 | 82%<br>2011-12 | 84%<br>2012-13 | 80%<br>2013-14 | **87%** | **84%** |

| | Goals/Performance Measures | Prior Year's Results | | | | 2014-15 Target | Current Actual |
|---|---|---|---|---|---|---|---|
| **3.** | **Delivering better Services for Vulnerable Albertans Performance Measures** | | | | | | |
| 3.a | Percentage of families accessing the Family Support for Children with Disabilities program who indicate the services provided had a positive impact on their family (biennial survey)[1] | 90%<br>2010-11 | N/A<br>2011-12 | 91%<br>2012-13 | N/A<br>2013-14 | **91%** | **90%** |
| 3.b | Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services (biennial survey) [*,1] | 85%<br>2010-11 | N/A<br>2011-12 | 87%<br>2012-13 | N/A<br>2013-14 | **88%** | **87%** |
| 3.c | Service providers' satisfaction with supports and decision making services provided by the Office of the Public Guardian (biennial survey)[1] | N/A<br>2010-11 | 92%<br>2011-12 | N/A<br>2012-13 | 93%<br>2013-14 | **N/A** | **N/A** |
| 3.d | Assured Income for the Severely Handicapped (AISH) client quality-of-life index[3] | 66%<br>2010-11 | 73%<br>2011-12 | 78%<br>2012-13 | 75%<br>2013-14 | **79%** | **73%** |

Notes:

* Indicates performance measures that have been reviewed by the Office of the Auditor General.

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

- enduring measures that best represent the goal;
- measures for which new data is available; and
- measures that have well-established methodology.

1. Biennial survey. Survey conducted every two years .
2. Results have been restated. Results are based on a revised methodology based on a twelve-month calendar year.
3. The index comprises three equally-weighted components based on questions from the annual AISH client survey related to ability to live independently, manage health issues, and get involved in the community. The results presented are based on survey respondents that have received at least one personal benefit. Baseline data is currently being collected in order to present the results in the future based on a random sample of all AISH clients. In 2014-15, the result for the AISH index based on the three equally weighted measures and a random sample of all clients is 78 per cent.

For more detailed information, see Performance Measures – Data Sources and Methodology in the Appendix section beginning on page 103.

# Discussion and Analysis of Results

**Analysis of Financial Results**

The ministry's 2014-15 revenues were $272.4 million, approximately $40.1 million lower than the previous year. The ministry's operational spending in 2014-15 was $4.127 billion, which increased by approximately $186 million from the previous year. The significant year-over-year changes include:

Increases to:

- $62.5 million to children's programming including Child Intervention, Child Care, and Early Intervention Services for Children and Youth;
- $37.9 million increase to the Assured Income for the Severely Handicapped program;
- $124.1 million increase to support for Persons with Disabilities;
- $16.1 million increase to Homeless Supports;
- $7.4 million in other programs; and
- $15 million increase to Prevention of Family Violence and Bullying.

Decreases to:

- $15.9 million decrease to Employment and Income Support programs; and
- $61.1 million decrease in 2013 Alberta Flooding.

Within this context, the following section summarizes the key results for the ministry in 2014-15.

# Goal One: Keeping children healthy and safe.

Human Services focuses on providing services to keep children healthy and safe. The first six years of a child's life are critical, laying the foundation for future health and success. The ministry's aim is to ensure that those first six years provide the right start for every child in Alberta. Supportive and nurturing families, early learning environments and communities give children the security they need to grow and thrive.

The ministry supported the achievement of this goal through:

- ongoing engagement with First Nations and Métis leadership, Aboriginal communities, service provision partners, and federal and provincial government departments to support a shared awareness of complex issues and improved outcomes for Aboriginal children, youth and families;
- collaboratively working with other ministries and stakeholders, to support Albertans' ability to participate, live and direct their lives while maintaining important relationships with family, friends and the community; and
- promoting effective information sharing practices within government and with service agencies to ensure that the best possible decisions for the health, education and safety of all children and families are made.

Key results and highlights in support of this goal include:

**Alberta Approach to Early Childhood Development**

- To ensure Alberta's children have a healthy start in life, Human Services continued to work with the ministry of Health and Education as well as communities to create connected networks rooted in communities so that every Alberta baby, toddler, child, and their family have access to high quality programs and services.

*Summing Up: What Albertans Said about Early Childhood Development*

- The report on the results of public engagement sessions on early childhood development, was completed and posted at www.earlychildhood.alberta.ca in November 2014. Participants offered valuable suggestions to inform the development of an integrated Early Childhood Development (ECD) system of quality, inclusive and accessible supports. Suggestions included:
  - improving linkages with Public Health pre- and post-natal programs to connect with families and provide ECD supports and services in community settings;
  - providing information through multiple sources for parents to learn about programs and services that are available in their communities;
  - increasing accessible, affordable and quality child care options to support child development and help parents provide for their family's overall health and well-being;
  - considering the needs of young children and their families in community planning; and
  - establishing community-based hubs that bring together a number of ECD programs and services for easier access for children and families.

- The results from the engagement will support government and communities to take action to improve services for young children and their families.

- To support Alberta's approach to early childhood development, the ministry also led focused engagement with internal and external stakeholders to guide the development of an Early Childhood Development Outcomes Measurement Framework, and continued to enrich early learning and child care through the Early Learning and Child Care Curriculum Framework.

*Early Learning and Child Care Curriculum Framework*

- In partnership with Mount Royal University and MacEwan University, the Ministries of Human Services and Education funded the development and implementation of the curriculum framework, which is designed to improve early childhood outcomes through supporting child care practitioners in their interactions with young children. The goal is to enhance the skills of child care practitioners with a focus on relationships, play and a holistic approach to how children engage in activities most appropriate to their age and that support their development. In 2014-15, the project was expanded to include communities of practice across the province.

*Parent Link Centres*

- Since opening 10 years ago, the demand for parent link centres (PLCs) has grown. In their first year of operation, 22 locations served approximately 5,800 Albertans from 77 communities. Today, PLCs operate in 53 locations, reaching 185 communities across Alberta.
- Approximately 94,000 Albertans visited a PLC in 2013-14. This is an increase of approximately three per cent from 2012-13. PLC visitors often attend multiple types of programming in several service categories. Of those who received PLC services, eleven per cent self-reported as First Nations, Metis or Inuit and five per cent self-reported as new Canadians (those who have been in the country for less than three years).

**2013-14 Participation in Parent Link Centres**
Source: PLC Activity Report 2013-14

| Client Group | Total | First Nations, Métis, or Inuit | New Canadians |
|---|---|---|---|
| Children: Ages 0–5 | 42,627 | 3,005 (7%) | 1,328 (3%) |
| Youth Ages 6-17 | 10,604 | 2,563 (24%) | 599 (6%) |
| Parents | 40, 846 | 5,223 (13%) | 2,732 (7%) |
| Total | 94,077 | 10,791 (11%) | 4,659 (5%) |

- Human Services invested $1.05 million to increase the number of PLCs. An additional $1.05 million was invested to enhance services in existing PLCs in areas of the province where Early Development Instrument data results indicated the greatest need.

*Welcome to Parenting*

- A $500,000 grant was awarded to the University of Calgary to support the Welcome to Parenting project. Operating in Edmonton, Calgary, Grande Prairie and Coaldale, the program provides baby baskets to vulnerable parents. The baskets contain parenting information, children's books, toys, blankets and other items that support positive early childhood development. The goal is to help parents understand the value of bonding with their infant and of activities such as reading to their babies. The initiative also connects parents to a network of supports that include trained parent coaches, volunteer mentors and parenting resources.

*Developmental Screening*

- In 2014-15, the ministry provided refresher workshops to support the ongoing skill development of trainers and on implementing supports for practitioners working with children and families. To increase the capacity for screening, a total of 74 trainers attended four refresher workshops, and in turn provided training to just over 400 practitioners. In addition, the Alberta Resource Centre for Quality Enhancement (ARCQE) trained more than 185 staff from day cares, day homes, parent link centres and other early childhood programs.

- To support practitioners in their work with children and families, developmental screening toolkits were distributed to child care programs, parent link centres and family support organizations. A shared online site was established to provide trainers with access to resources and information specific to social emotional development.

*Quality Inclusive Child Care Environments*

- Human Services is supporting a two year provincial pilot program run by Getting Ready for Inclusion Today (GRIT). The program was designed to increase the skills, knowledge, and confidence of early childhood educators to support the participation of children with disabilities in early learning and child care settings. For more information about GRIT, visit www.gritprogram.com.

*Promoting Quality Child Care Through Accreditation*

- Accreditation promotes excellence in child care settings and helps families choose the best care for their children. Using child care accreditation standards, Human Services designed the Scoring and Evaluation Framework, a transparent, valid and reliable scoring model, to evaluate child care programs. By March 31, 2015, a total of 206 child care programs had participated in the pilot to test the framework. The framework is now available to all child care programs participating in child care accreditation.

*Recognizing Professional Excellence*

- In May 2014, the Ministries of Human Services and Education, in partnership with the Alberta Child Care Association, hosted the 2014 Child Development Professional Awards of Excellence to recognize professionals in Alberta who demonstrate excellence in their work with children in three award categories: Individual, Team, and Programs. A list of the recipients, programs and links to their award videos can be found at humanservices.alberta.ca/department/16650.html.

## Fetal Alcohol Spectrum Disorder

- Reducing the incidence of Fetal Alcohol Spectrum Disorder (FASD) in Alberta is a priority for Human Services. More than 46,000 Albertans are affected by FASD, a lifelong disability resulting from prenatal exposure to alcohol. People affected by FASD may experience a complex range of brain injuries and developmental, physical, learning and behavioural conditions.
- To help increase understanding and awareness of FASD, the ministry has committed to developing resources to support learning, including a monthly scheduled FASD Learning Series webinar; an annual provincial FASD conference; the continued distribution of the FASD Tool Kit, which has received overwhelmingly positive feedback; and the Prevention Conversation: A Shared Responsibility program. For more information, visit fasd.alberta.ca.
- The ministry made significant progress in FASD education and treatment initiatives in 2014-15, including:
    - Funding FASD Service Networks to provide support for all levels of prevention initiatives, and expanding the Parent-Child Assistance Program (PCAP) for First Nations from seven to 14 bands and Delegated First Nations Authorities. Six networks are leveraging Alberta Health funding to work with First Nations communities in their regions where PCAP programs will be developed to support prevention while respecting cultural diversity.
    - Educating professionals and community workers who interact with pregnant women to discuss healthy pregnancies.

## Improvements to the Child Intervention System

### *Enhanced Transparency*

- In 2014-15, Human Services engaged stakeholders, noted experts and social work practice professionals to improve outcomes for all children and apply a quality assurance and continuous improvement lens to supports and services provided to children and families.
- The ministry committed to provide public notification of any death of a child receiving intervention services within four days of the event. The ministry also publishes a monthly summary of this information. For more information, go to humanservices.alberta.ca/abuse-bullying/17395.html
- Human Services lifted the former publication ban under the *Child Youth and Family Enhancement Act*, giving grieving families the choice of whether or not to share the details of their child's story in a public forum.
- The launch of the Child Intervention Data tool enables Albertans to search for data by type of child intervention program, placement, age, gender, and whether or not they are Aboriginal. In July, 2014, 10 new official statistics on child intervention services were developed and released as part of the Alberta Official Statistics.

*Increased Support for Foster and Kinship Caregivers*

- To ensure foster parents and kinship caregivers can continue to care for children who need them, the ministry increased per diem basic maintenance rates retroactive to April 1, 2014. The basic maintenance allowance helps cover the day-to-day costs of raising a child, such as food, clothing, shelter, personal care items, general household costs and a spending allowance.

*Mentorship Campaigns to Support Children and Youth in Care*

- On July 16, 2014, government launched a mentoring campaign to support children and youth in care. Three new pilot programs are committed to provide mentoring opportunities to 182 individuals by fall of 2015. 40 per cent of that goal has already been achieved. In January 2015, the Alberta Mentoring Partnership launched media campaigns in Edmonton, Calgary and Red Deer to support these programs and ensure new mentors are recruited.
- Human Services, Education, and the Boys & Girls Big Brothers Big Sisters Society of Edmonton and Area co-lead the Alberta Mentoring Partnership (AMP). Research shows that children who have mentors do better in school, have higher self-esteem and are less likely to be involved with crime or drugs. The AMP collaborated with the Canadian Women's Foundation to develop a Girls Group Mentoring Toolkit and with Safe & Caring Schools and Communities to develop a Teen Mentoring Toolkit. Both toolkits have been piloted with mentoring organizations and will be publicly available in fall 2015.
- In 2014-15, AMP conducted a review of partners and increased active partners from 96 to 111. An online version of the Post-Secondary Mentoring Course development with the University of Alberta is now available as a distance learning course through the University of Alberta, Keyano College and Grande Prairie Regional College. For more information on the mentorship campaign, please visit - albertamentors.ca/8000mentors

**Preventing Child Sexual Abuse**

- Several ministries, including Human Services, Health, Education, and Justice and Solicitor General, provide funding, supports and services to numerous community agencies which in turn, provide a wide range of counselling services and supports to children and adults impacted by sexual abuse, violence and exploitation.
- A Child Sexual Abuse Forum was held in May 2014 that engaged over 400 stakeholders to discuss the issues surrounding child sexual abuse. The input and learnings from the forum contributed to the development of a provincial plan to address the issue.

**Injuries and Deaths of Children and Youth with Child Intervention Involvement**

- Human Services is committed to sharing more information with Albertans about the death of children who were in care and/or receiving services at the time of their passing. Please visit humanservices.alberta.ca/abuse-bullying/child-memorials.html for information on the deaths of children receiving child intervention services.
- In 2014-15, 33 children and youth receiving Child Intervention services died. Ten of the children were in care, 20 were not in care, and three were over 18 years of age and receiving support through a Support and Financial Assistance Agreement. The Office of the Medical Examiner

determined one death was accidental; seven were medical; four were suicide; one was unclassified; and three were undetermined. The manner of death is pending for the remaining 17 deaths. As per the *Child and Youth Advocate Act* and the *Child, Youth and Family Enhancement Act,* all 33 deaths were reported to the Office of the Child and Youth Advocate and the Child and Family Services Council for Quality Assurance.

- In 2014-15, eight children and youth receiving intervention services suffered a serious injury. Six of the children were in care and two were not in care. The *Child, Youth and Family Enhancement Act* defines a serious injury as a life-threatening injury to the child or an injury that may cause significant impairment of the child's health. Of the two children not in care, one was a drug overdose and one was a head injury from an unknown cause. The injuries of the six children in care included: two motor vehicle injuries, one assault in the community, two attempted suicides and one brain injury later attributed to a medical condition.

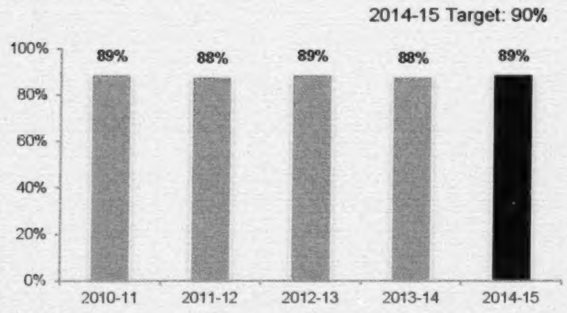
**Summary of Injuries and Deaths of Children and Youth with Child Intervention Involvement in 2014-15**

Source: Child and Youth Information Module and Intervention Services Information System

| | **In Care** | **Child Intervention Involvement (Not In Care)** | **Over 18 years of age** | **Total** |
|---|---|---|---|---|
| Death | 10 | 20 | 3 | 33 |
| Serious Injury | 6 | 2 | 0 | 8 |
| **Total** | **16** | **25** | **0** | **41** |

## Performance Measures

### 1.a Percentage of children and youth who received child intervention (family enhancement or protective) services and did not require protective services within 12 months of file closure



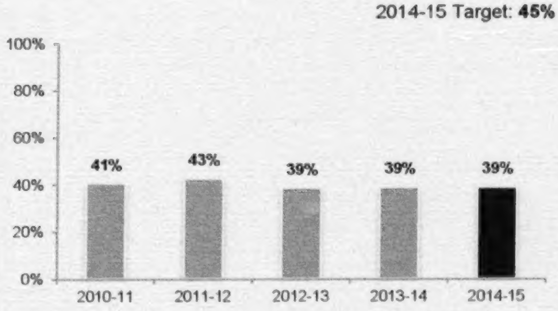
*Source*: Child Youth Information Module and Intervention Services Information system

This measure describes the proportion of children who did not require child protection services within 12 months after their Child Intervention file closure. A child intervention file closure refers to the conclusion of either family enhancement or child protection services. Child intervention services are designed first and foremost to protect children from further maltreatment and rates of recurrence are a key indicator of the success of these services.

In 2014-15, 89 per cent of families who received child intervention services did not require subsequent child protection supports within one year of their file closure. This result is one percentage point below the target of 90 per cent but is consistent when compared to previous years.

Families receiving child intervention services typically have many complex challenges. Having addressed the concern that brought a family to the attention of child intervention, the file may close but efforts are made to ensure the family is aware of voluntary services that exist in the community, should they feel the need for support. Following file closure, there may be a new concern that arises for the family, or issues related to the previous concern may emerge leading to another case opening. During formal child intervention involvement with a family, child intervention workers strive to build a collaborative relationship with the child and family members so that the family is comfortable returning for help, should the need arise.

### 1.b Percentage of Aboriginal children in foster care/kinship care who are placed with Aboriginal families



*Source*: Child Youth Information Module and Intervention Services Information system

This measure attempts to show the level of culturally appropriate services received by Aboriginal children and youth through foster care or kinship care. In 2014-15, 39 per cent of Aboriginal children in foster or kinship care were placed with Aboriginal families. This result is six per cent below the target of 45 per cent.

Over the past three years, the result has been consistent at 39 per cent. We have shifted our focus to better support children to remain in their homes and communities and, consequently, the number of Aboriginal children in care was reduced in 2014-15 by nine percent (approximately 500 fewer children).

The decision to place a child away from the biological family and bring the child into care is not an easy one or one taken lightly. When it is necessary to place an Aboriginal child into care, attempts are made to place the child in his or her community, with extended family, individuals connected to the child or a family of a similar Aboriginal background.

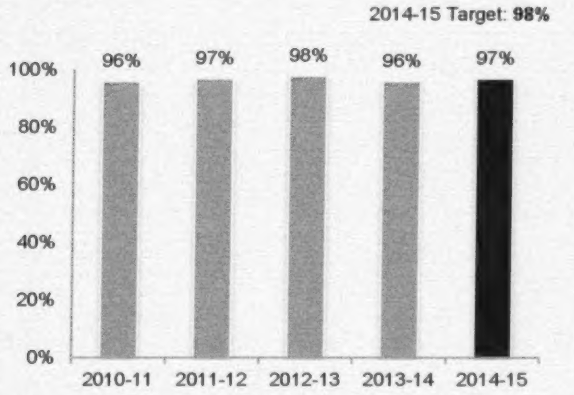
Kinship care is a placement with extended family or others who have a significant relationship with the child. It is the preferred placement option, given the pre-existing relationship between the child and caregivers and the greater opportunities to maintain important familial and cultural ties. If there are no family or friends available to provide care, foster parents are relied on to provide stable and caring homes for children who cannot be with their parents. Both kinship care providers and foster parents receive training and basic maintenance funding to help them care for the children in their home.

As of April 2015, there were approximately 3,500 approved foster and kinship caregivers in Alberta, of which approximately 1,100 are Aboriginal providers (31 per cent), The challenges in recruiting caregivers are due in part to the changing demographics of Canadian families; there are more lone parent families and more families where both parents work. These families may not have the time or capacity to care for foster children. We are also seeing more caregivers adopting the children in their home and retiring from caregiving, both of which create a reduction in the number of homes that are retained relative to the new homes that are recruited.

The ministry continues to work with Aboriginal communities and caregivers to support the ongoing recruitment of Aboriginal foster parents and kinship caregivers. In 2014-15, Human Services invested $1.5 million to support the work of the First Nations Band Designate in the three Treaty areas in Alberta. The First Nations Designate supports First Nation children to maintain or develop connections to their family, culture and community when they are receiving intervention services off-reserve. Early involvement of the First Nations Designate is also contributing to an increase in the number of First Nations children able to remain at home or be placed with extended family or community members.

## 1.c Percentage of licensed day care programs and contracted family day home agencies that are accredited or participating in accreditation

In 2014-15, 97 per cent of licensed day care programs and contracted family day home agencies were either accredited or participating in accreditation. This result represents a one per cent increase from 2013-14 but failed to meet the target of 98 per cent. Compared to 2013-14, the number of day care programs and contracted family day home agencies accredited or participating in accreditation increased by 4.1 per cent while the number of licensed programs increased by 3.6 per cent.



*Source:* Alberta Association for the Accreditation of Early Learning and Care Services, and Child Care Information System

There are over 100,000 licensed and approved child care spaces across Alberta. The Alberta Association for Accreditation of Early Learning and Care Services accredits eligible day care programs and family day home agencies in Alberta. Accreditation is available to all licensed day care centres and out-of-school care programs as well as approved family day home agencies in Alberta. Participation in accreditation is voluntary and acts on Alberta's commitment to ensure that children have a healthy start in life and the supports they need to grow and thrive.

The accreditation results are subject to market variables. This includes not only accredited programs, but also the labour force participation of women with children under the age of 12. Higher labour force participation rates and increases in the child population affect enrollment and demand for services, which creates pressure on programs for spaces and the need to recruit more staff to meet regulated staff-child ratios. By contrast, lack of available child care spaces may affect labour force participation of mothers with young children who cannot find child care.

# Goal Two: Building stronger families and communities.

The well-being of the province is dependent on the well-being of individual Albertans, their households and their families. Stronger families and communities form the foundation of better social outcomes. The development of a plan to address poverty and build strengths-based relationships with Aboriginal communities will assist the ministry to better understand and address the root causes preventing stronger families and communities.

The ministry supported the achievement of this goal through:

- collaboratively working with other ministries, communities and stakeholders to create the conditions for safe and supportive homes and communities;
- implementing Family Violence Hurts Everyone: A Framework to End Family Violence in Alberta and Alberta's Plan for Promoting Healthy Relationships and Preventing Bullying to ensure communities are free from family violence and bullying; and
- facilitating greater employment opportunities for vulnerable Albertans through targeted training and supports.

### Addressing Poverty

- Addressing poverty at an early stage improves the quality of life of Alberta's children and ensures a strong and prosperous future for the province. The ministry currently delivers a number of programs and initiatives that contribute to poverty reduction, both directly and indirectly. For example, the Alberta Child Health Benefit, the Rent Subsidy Program and the Alberta Family Employment Tax Credit support families most in need.

### Preventing Family Violence

- In 2014-15, Human Services increased funding to women's shelters by $3.4 million, allowing for 70 additional emergency beds and 19 new outreach workers.
- The work of the Family Violence Death Review Committee involved the completion of a retrospective study on family violence deaths in Alberta from 2003 to 2011; an in-depth review of six cases is underway that will help the committee to continue to provide sound advice and recommendations to government.
- The ministry supported outreach services to women in rural Alberta and to build community capacity to support lesbian, gay, bisexual, transgender and queer (LGBTQ) victims.
- The ministry worked together with Alberta Health Services and the Alberta Centre for Child, Family and Community Research to host Ending Family Violence: Intervention to Prevention, A family violence research symposium on October 15, 2014. Close to 450 community agencies, front-line service providers, advocates and leaders in the community attended the forum.
- The ministry hosted the 2014 Inspiration Awards, recognizing nine individuals and organizations that lead and demonstrate a commitment to ending family violence in their communities. To read more about the awards, visit humanservices.alberta.ca/department/15375.html

### Alberta's Strategy for Promoting Healthy Relationships and Preventing Bullying

- In 2014, Education and Human Services released Alberta's Plan for Promoting Healthy Relationships and Preventing Bullying, marking a shift in how government and its partners deal with the issue of bullying. Premised on research, the new strategy focuses on helping people build healthy relationships to avoid bullying behaviors.

*Bullying Awareness Week*

- Each November, Human Services promotes and supports National Bullying Awareness Week and Family Violence Prevention Month activities to help create a bully-free, safer Alberta. In 2014, one of the highlights was hosting the Promoting Healthy Relationships webcast series which had more than 80 online participants.

*Pink Shirt Day*

- The ministry led planning for the annual Pink Shirt day on February 25, 2015, bringing awareness and support to ending bullying and building healthy relationships. Pink Shirt day participation is growing annually in Alberta, and in 2015, participants from across the province, including businesses participated. The High Level Bridge in Edmonton was lit up in pink to commemorate this day. For more information, visit humanservices.alberta.ca/abuse-bullying/bullying-events.html.

*Sexual Violence*

- Across government, more than $23 million is invested annually to address sexual violence and exploitation as well as child sexual abuse.
- In 2014-15, Human Services provided an additional $2 million, for a total of $4 million to enhance the supports for those living with the consequences of sexual violence and to support 11 sexual assault centres and their provincial association, the Association of Alberta Sexual Assault Centres. They support crisis response work, counselling, education, outreach, coordination and collaboration, police and court support and volunteers.
- These new resources will help address wait times, improve access to services in rural Alberta by adding more staff and increase collaboration in services for child victims of sexual violence.
- May is Sexual Assault Prevention Month, with a focus on breaking the cycle of sexual violence. The ministry supported and was represented at community events to increase awareness of the issue and the many services to which the ministry provides support to help victims of sexual violence.

**Putting an End to Homelessness**

- The ministry prepared a roadmap for ending homelessness in Alberta by 2019. It outlines a series of actions that will transform our response to homelessness, which has traditionally relied on providing emergency care for those experiencing a housing crisis. This transformation involves adopting a focus on preventing people from falling into homelessness, and to support those who are experiencing homelessness to receive permanent housing and the supports they need to maintain their housing.

*Supporting Healthy and Successful Transitions to Adulthood: Preventing and Reducing Youth Homelessness*

- Released by Human Services in 2015, the plan identifies innovative approaches to help Alberta's vulnerable young people become contributing members in their communities. The plan focuses on facilitating healthy transitions to adulthood and, where possible, reunifying homeless youth with their families. Implementation of the plan has begun in 12 communities across the province.

*The Housing and Homeless Research Strategy*

- Human Services, in partnership with the Alberta Centre for Child, Family and Community Research, launched the Housing and Homelessness Research Strategy for Alberta. The Strategy aims to ensure research and evaluation can be used in the service of policy and practice to prevent and end homelessness in Alberta.

**Family and Community Support Services**

- Through the Family and Community Support Services program, Human Services provides funding to partnering municipalities and Metis Settlements who design and deliver preventive social programs based on the needs of their communities. In 2014-15, 207 programs served 319 municipalities and Metis Settlements across Alberta.

**Great Kids Awards**

- On April 27, 2014, the 13th Annual Great Kids Awards ceremony was held to recognize 16 young people for their outstanding contributions to their families, schools and communities. For more information, go to humanservices.alberta.ca/department/great-kids-award-winners.html.

**Alberta's Promise**

- Alberta's Promise helps businesses direct financial gifts, volunteer hours and in-kind donations to not-for-profits that support the well-being of children. In 2014-15, Alberta's Promise worked with over 1,700 partners across Alberta to bridge new partnerships and strengthen community supports for kids. Mentoring opportunities and outreach programs for kids were promoted in three rural communities and partnerships were brokered including: a local restaurant donated food vouchers to help caring mentors create great memories with their mentees; an IT solutions company donated early start computer stations to increase computer literacy for young children across Alberta and also supported the basic needs of a transitional shelter, and a sporting goods charity stepped up to give kids in need refurbished sports equipment.

## Aboriginal Engagement

- The ministry is committed to building and maintaining relationships with First Nations and Métis leaders and communities to improve outcomes for Aboriginal children, youth and families. From May to July 2014, over 60 staff and community members from a variety of First Nation and Métis organizations contributed valuable perspectives to the development of a children's charter.
- The Child and Family Services (CFS) Trilateral Engagement Process was established as a high-level partnership composed of representatives from the Confederacy of Treaty Six Nations, Treaty 7 Management Corporation, Treaty 8 First Nations of Alberta, Aboriginal Affairs and Northern Development Canada, Health Canada, and the ministries of Aboriginal Relations and Human Services.
- Through the CFS Trilateral Engagement Process, partners have collectively developed an action plan that outlines a number of short and long-term priorities. Effective partnerships and strong relationships have been built to work towards safely reducing the over-representation of First Nations children in care in Alberta. This First Nations, provincial and federal government partnership is working to make a difference so First Nations children and youth in care are supported, returned safely to their families and have a sense of well-being and identity as First Nations children.

## Aboriginal Employment and Training

- Human Services continues to provide opportunities for unemployed and under-employed Aboriginal people to develop skills needed to secure employment in occupations with long-term employment prospects. In partnership with other ministries, the federal government and First Nations and Métis communities across the province, a number of initiatives were developed and implemented to provide training and other assistance to Aboriginal people in obtaining and maintaining employment.
- In 2014-15, Human Services, in partnership with Kainai Nation, launched a new First Nations Training to Employment program to deliver agricultural industry training for 30 individuals.
- Human Services and the Rupertsland Institute and Métis Nation of Alberta developed a partnership to provide 13 Métis individuals with trades training and resulted in 11 people gaining employment.
- Human Services provided services to support Tsuu T'ina Nation members to find employment and to explore career options and training opportunities last year. Nation members and other residents (e.g. spouse or relatives of nation members) accessed these services more than 1,000 times through the Employment Resource Centre. Some individuals received more than one service.

## Youth Employment

- Human Services and the federal government co-funded the Somali Canadian Education and Rural Development Organization 12 week employability program targeting Somali Canadian youth at risk. The program achieved notable success: 92 per cent of participants completed the program, with 77 per cent either successfully finding employment or entering further training.
- Human Services also provided funding for a number of events to support youth in exploring career options. Events included Youth Exploring Trades and Technology with 75 participants;

the Health Career Exposition with 150 participants; and the World of Choice event, with over 200 young women meeting with mentors currently working in the students' chosen field.

### Canada-Alberta Job Fund

- On April 1, 2014, the Canada-Alberta Job Fund replaced the former Labour Market Agreement, which provided $57 million annually to fund Alberta Works employment and training programs that assist Albertans who are not eligible for employment insurance benefits and who are vulnerable, under-represented or struggling to enter and stay in the labour market. The new Canada-Alberta Job Fund will shift funding towards employer driven training programs via the Canada-Alberta Job Grant. The Canada-Alberta Job Grant will help employers train workers to suit their needs and provide people with the jobs they need to succeed.

### Alberta Employment First Strategy

- The Alberta Employment First Strategy is intended to help more Albertans with disabilities enter the workforce and realize their full potential. In May 2014, the Making Progress report was released demonstrating Employment First Strategy-related projects underway or being planned.
- The Employment First Internship Program for Persons with Disabilities was announced in May 2014, providing 20 paid internships within government to attract more people with disabilities into the Alberta Public Service. Eleven interns are currently working within Human Services in a variety of roles throughout the province. These positions will provide persons with disabilities with public service work experience, professional development and networks to support them in their future career growth. In addition, Persons with Developmental Disabilities Employment Supports provide assistance to Albertans in overcoming the barriers to employment.
- The second annual Innovations at Work Symposium took place on May 22 and 23, 2014. Over 400 people attended in-person, and 4,600 more attended remotely via webcast. The symposium program featured presentations by a wide range of experts from employers to academics to successful employment agencies and employed Albertans with disabilities.
- The 2014-15 Employment First webcast series was launched in December 2014. This includes a free monthly series of six sessions, covering topics such as accommodating mental illness in the workplace, self-employment, and successes and learnings from inclusive employers. On average, each webcast has 150-200 registrations. Participants have the opportunity to provide input through live chat as well as evaluation surveys.

### Family and Community Safety Program

- Human Services created the Family and Community Safety grant in 2014-15. The grant will support community-based service providers to implement innovative, proven or promising initiatives that increase the protective factors among vulnerable Albertans and enhance the resilience and capacity of children, youth and families.
- Over 250 applications were received for projects in communities across the province with funding allocated to 37 community agencies and their partnering organizations.

## Women's Equality and Advancement

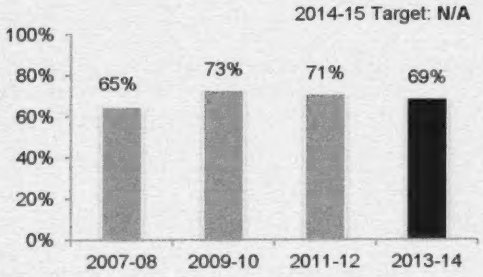
- In 2014-15, the ministry established a Women's Equality and Advancement Unit (WEAU) to coordinate government initiatives on the status of women and girls. A concurrent three-year gender-based analysis plus strategic plan has been developed to take into account the specific needs of women and girls when developing programs and policies across the government of Alberta.
- Six gender-based analysis plus training sessions were delivered to almost 200 staff from 14 different ministries. A 'train-the-trainer' session was also held and 20 cross-government staff participated.
- The ministry has also begun development on a suite of public awareness and education materials. Currently, infographics on Violence Against Women and Girls and Social Limitations of Women and Girls have been produced and can be found at the following links:
    - humanservices.alberta.ca/documents/infographic-violence-against-women.pdf
    - humanservices.alberta.ca/documents/infographic-focus-on-social-limitations.pdf
- Commemorative events were held to celebrate October 11, 2014 (International Day of the Girl) and December 6, 2014 (National Day of Remembrance and Action on Violence against Women).

## Performance Measures

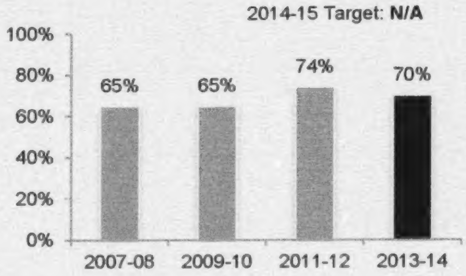
### 2.a Percentage of Albertans who have information to better help in situations of family violence or bullying (biennial survey)

*As a biennial survey, the most recent available results for this performance measure are from the 2013-14 fiscal year. The next performance measure results will be available in 2015-16.*

*Family Violence*



*Bullying*



*Source*: Albertan's Perception of family Violence and Bullying prevention

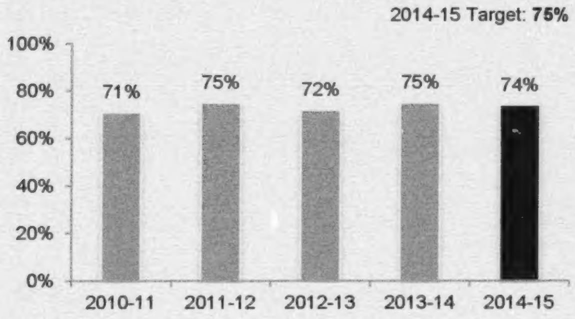
For the percentage of Albertans who have information to better help in situations of bullying, the measure result of 70 per cent is five percentage points below 2013-14's target (75 per cent) and a four percentage point decrease from the previous result (74 per cent in 2011-12). With high media attention on bullying, there is an increased awareness and increased bullying incidents. Bullying situations are often complex and solutions are varied. As a result, Albertans may be aware of bullying incidents but do not know exactly what action to take. The Bullying Helpline, which provides Albertans with advices and support, experienced a 36 per cent increase in the average number of monthly calls between 2012 and 2013. Moreover, the implementation of regional family violence and bullying prevention coordinators in 2012 has greatly contributed to public awareness and education at a regional level, as well as to community engagement efforts across the province. Regional coordinators tailor provincial campaigns and key messages to regional needs and work with service providers and communities to address bullying-related issues.

For family violence, results over the last three cycles have been similar. Family violence is complex and intervention strategies are varied. Unlike bullying, family violence incidents do not receive similar global media attention nor is the measure result as influenced by media coverage, unless there is a tragedy in community. Albertans consistently report that they may not help in a family violence situation because they believe the occurrence to be an isolated incident, a private family matter, or a dangerous situation which could cause harm to themselves. While advice and support are available through resources like the Alberta Family Violence Info Line, the information line has experienced a four per cent decrease from 167 per month in 2010 and 2011, versus 160 per month in 2012 and 2013. Additionally, awareness campaigns to assist Albertans to identify and access family violence resources have altered since 2011-12 as a result of budget decreases.

These factors contribute to a decrease of two per cent from 2011-12 and six per cent below 2013-14's target (75 per cent). In November 2013 the ministry released a Framework to End Family Violence in Alberta. Human Services continues development of a new comprehensive family violence campaign based on the promotion and recognition of respectful relationships.

### 2.b Percentage of clients reporting they are either employed or in further education or training after leaving a skills training program

In 2014-15, a revised methodology was introduced for the Skills Training measure. This methodological change alters the sampling from the prior five-months (i.e., program leavers between May 1 to September 30) to twelve-months (i.e., program leavers between September 1 to August 31).



*Source*: Work Outcomes Reporting Project Survey

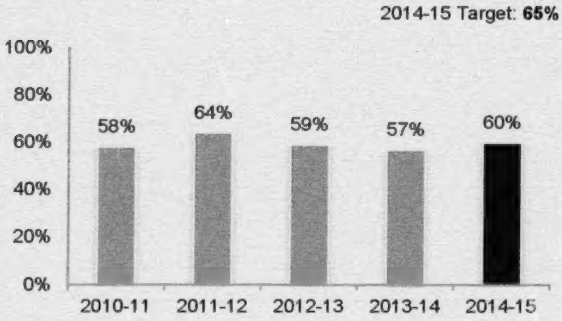
This performance measure assesses the effectiveness of Training for Work, a program focused on specific occupational training to assist participants to get a job, and Work Foundations, a program which provides basic skills training and academic upgrading to enable further job-specific training and/or to secure employment. Both programs are designed to help participants obtain employment or go on to further education or training.

In 2014-15, 74 per cent of participants were either employed or in further education or training after leaving a skills training program (based on a survey conducted three months after they have left the program). The 2014-15 result missed the target of 75 per cent and was one percentage point below the 75 per cent result in 2013-14.

On April 1, 2014, responsibility for funding occupational training programs that are twelve weeks or longer was transitioned from Human Services to Innovation and Advanced Education. Graduates of these occupational training programs are traditionally closer to the labour market with a higher percentage of obtaining employment. As a result, the focus of skills training in Human Services has shifted more towards foundational training and generally to clients not as close to the labour market.

## 2.c Percentage of participants employed after leaving Income Support

*In 2014-15, a revised methodology was introduced for the Income Support measure. This methodological change alters the sampling from the prior five-months (i.e., program leavers between May 1 to September 30) to twelve-months (i.e., program leavers between September 1 to August 31).*



*Source*: Work Outcomes Reporting Project Survey

The purpose of the Income Support program is to help Albertans be as independent as possible, move to employment, and stay in the labour force. Human Services measures the percentage of participants employed three months after leaving Income Support to determine the impact Human Services has in the effectiveness of service delivery.

In 2014-15, 60 per cent of participants were employed at any time after leaving Income Support. Although below the target, the result represents a three percentage year-over-year increase from 2013-14.

Prior education, work experience and other barriers affecting participants impacted employment outcomes. Those that stopped receiving Income Support without obtaining employment could have transitioned to training programs, entered new partnerships (e.g. change in marital status) or received support from other sources (e.g. CPP, EI and disability-related income).

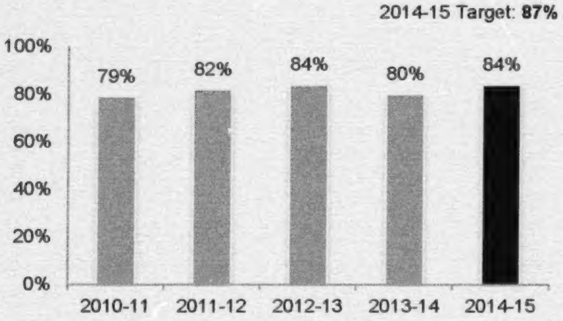
While the job market was strong at the outset of the year, the performance measure could begin to reflect the weakening of the market in the later part of the year. Due to instability in the natural resource sector, a number of industries suffered significant employment loss. Income Support clients, being one of the most vulnerable citizens, tend to be the last hired in times of strong employment and the first to be released in times of a weaker market. They would also be the ones most acutely impacted by a change in the job market.

The Barriers to Full Employment caseload continued to rise steadily over this period. Typically, these clients remain on the program for longer periods of time or transition into the Expected to Work category before they transition into employment. The Barriers to Full Employment caseload also includes recipients that face multiple barriers, in addition to limited prior education and work experience, which can impact employment outcomes.

Often there is an assumption that Income Support participants categorized as Expected to Work are likely to achieve employment outcomes in short order. However, in many cases further medical evidence identifies barriers that result in participating in Income Support for a longer period as well as participants also transitioning to the Barriers to Full Employment category.

### 2.d Percentage of youth receiving Advancing Futures Bursaries who successfully completed their planned studies during the fiscal year

Advancing Futures is an educational bursary program that supports youth who have been in care or receiving services under the *Child, Youth and Family Enhancement Act*. Approximately 4,900 youth in care or formerly in care, between the ages of 18-24, meet the eligibility criteria for Advancing Futures. The program provides transitional supports as youth transition out of care into adulthood and funding support to youth in achieving their educational goals and leads them to obtaining meaningful employment. Youth are invited to apply if they would like to obtain their high school General Equivalency Diploma, upgrade through adult education or enroll in a post-secondary school for a degree, diploma, certificate or trade.



*Source*: Bursary Information Module

In addition to addressing financial needs, Advancing Futures assists students in achieving success by supporting them through transitional challenges such as transitioning into adulthood issues, learning everyday life skills and how to be successful in school. Advancing Futures takes a strength-based approach to supporting youth and recognizes the potential of students to reach their educational goals and overcome challenges they may face. Measuring the percentage of youth successfully completing their planned studies provides Advancing Futures with the opportunity to assess both the students' and program's success.

During the 2014-15 fiscal year, over 760 applications were received for funding. Among them, 553 students were approved to receive a bursary. This reflects the number of students who received funding between April 1, 2014 and March 31, 2015 and the number of youth who received transitional supports through the program coordinators. Of the 553 approved students, 470 students were enrolled in a program between May 1, 2014 and March 31, 2015. To ensure there is no duplication in youth being counted over two fiscal years, students who had a program end date prior to May 1, 2014 were removed from the calculation. Of the 470 students, 84 percent completed their program of study. This is three percentage point lower than the target but consistent with last year's result. The results over recent years have indicated a consistent high level of students completing their planned studies. However, a number of factors and challenges may still influence a student's decision to delay, withdraw or terminate their studies – ranging from alterations to the program or the way a program is delivered (e.g. in person versus distance education) to personal mental and physical needs and impacts of events occurring in the community, Recognizing these factors, the Advancing Futures program intends to increase the number of coordinators to ensure greater accessibility and support to bursary recipients.

# Goal Three: Delivering better services for vulnerable Albertans.

Delivering better services means focusing on the needs of Albertans, being "citizen-centred" and using a more coordinated and transparent approach built on a continuous improvement model. Although there are many programs aimed at meeting their needs, Albertans do not always know where to go for help. Integrating the delivery of services makes it easier for Albertans to connect to a full range of services through a consistent point of contact. By sharing information securely and effectively within government, with our partners and the people we serve, the ministry will make the best decisions to achieve better outcomes for Albertans.

The ministry supported the achievement of this goal through:

- developing a citizen-centred service delivery model that focuses on a person's needs rather than program structure and improves the way Albertans access services and benefits;
- continuing to engage other ministries and our service delivery partners to build their awareness of complex issues and determine how to better work together to align, integrate and enhance supports and services; and
- implementing the Information Sharing Strategy within government and with service delivery partners.

Key results and highlights in support of this goal include:

**Alberta Supports**

- Alberta Supports acts as a first point of contact for Albertans requiring information, referrals and supports on over 34 programs and over 120 services. Information can be accessed in-person at Alberta Supports centre, online at myAlbertaSupports.ca or by telephone through the multilingual Alberta Supports Contact Centre.
- In August 2014, an additional four Alberta Supports Centres opened in Calgary, Slave Lake, Whitecourt and Peace River bringing the total to 10.
- Over 38,000 Albertans were served between April 1 and March 31, 2015.
- Wait times for the Alberta Supports Contact Centre were reduced from 11:34 minutes in 2013-14 to 5:58 minutes in 2014-15.
- The ministry also made it easier for families to access information on how to support one another. In September, 2014, Alberta Support staff received additional training which led to more in-depth needs identification and improved referrals. In November 2014, the Kinship Care Information number, 1-844-644-1329 was launched. This priority line provides potential and current kinship Care providers with answers to general inquires and access to resources and information. Kinship care is a family home that is approved to care for a child in need because of a family connection or significant relationship to the child, (e.g. grandparent, aunt, close family friend), which makes it a desirable alternative to foster homes.

### Alberta's Information Sharing Strategy

The Information Sharing Strategy (ISS) ensures government and service delivery partners can share information to make the best decisions possible for Albertans' health, education and safety. It provides the framework for policies and legislation that support information sharing and reduce duplication when gathering information about an Albertan's needs. It also establishes training, resources, technology and processes to help individuals and organizations who share information understand what can be shared and how to manage the information to respect Albertans' privacy.

- In August 2014, Information Sharing common statements were developed with Human Resources to identify competencies in job descriptions and describe work that reinforces appropriate information sharing.
- In fall 2014, an Information Sharing eLearning Series was launched online to inform and educate Alberta government staff and external service providers on how to share information based on best practices while complying with privacy legislation.
- Resources to help enhance learning and development and decision making were launched on the Information Sharing webpages in November 2014. Resources include guides, decision trees, tips and fact sheets. For more information, go to humanservices.alberta.ca/department/information-sharing-strategy.html.
- Sixty-two workshops and presentations were delivered to Human Services staff across the province during 2014.

### Open Data

- Human Services is developing open data products to improve information sharing, transparency and accountability to the public. In July 2014, 10 new official statistics on child intervention services were developed and released as part of the Alberta Official Statistics.
- In addition to these products, an online Child Intervention Data Tool was also posted on the Human Services website. This interactive tool enables the public to look at more than 100 indicators and to search child intervention data by factors such as type of program and service, age, gender and whether or not they are Aboriginal. These open data products may be accessed on the Government of Alberta Open Data Portal. For more information, please visit data.alberta.ca.

### Supports for Persons with Developmental Disabilities

- In June 2014, the Self-Advocacy Summit was held at MacEwan University in Edmonton. The ministry provided funding for 200 self-advocates and their supporters to attend. Participants learned how to better manage a budget; become more engaged with government; undertake a new hobby and other self-improvement activities.
- In October 2014, the ministry implemented Integrated Transition Planning policy. The focus of the policy is to assist youth aged 16 to 18 years who have disabilities and their families to plan for the future, coordinate access to programs and services they are eligible for, and support youth in reaching their full potential in adulthood. Since July 2014, 150 youth across the province had Transition to Adulthood Plans completed through the new integrated approach.
- Through the Unmet Needs program the ministry has been providing supports to 155 individuals with disabilities who do not currently meet program criteria to access existing government. supports. Cross ministry representatives have been collaborating on how to provide supports to individuals with unmet needs, based on an assessment of functional needs rather than diagnosis.

- Since April 2014, Family Support for Children with Disabilities and Person with Developmental Disabilities (PDD) programs have been working together to integrate regional service delivery processes and practices to better support a life-span approach when providing service to children, youth and adults with disabilities and their families.
- In September 2014, the PDD Provincial Community Leadership awards recognized eight individuals, families, businesses and organizations for their actions to promote community inclusion and improve the lives of individuals with developmental disabilities. For more information about the award, visit humanservices.alberta.ca/disability-services/pdd-leadership-award-winners-2014.html.

### Developing Caregiver Skills

- In 2014-15, three webcasts were delivered to provide free, helpful information and strategies for family members, caregivers and professionals to support youth with mental health issues, and individuals with Fetal Alcohol Spectrum Disorder (FASD), brain injury or other disabilities. The webcasts are titled "Accommodations at Work: What Employers Can Do for Employees with Mental Illness", "CMHLS – Understanding the Adolescent Brain" and "Practical Strategies and Support for Families Affected by FASD". They can all be found here on the Your Alberta YouTube Channel.
- In an effort to build high quality early childhood development services, a website was developed to provide trainers with access to resources and information. Various in-person training workshops were also held throughout the year.

### Premier's Council on the Status of Persons with Disabilities

- In July of 2014, seven members of the council were reappointed or newly appointed to the Premier's Council on the Status of Persons with Disabilities. All will serve terms up to December 31, 2016. The members were selected for their understanding of issues affecting Albertans with disabilities, strong connections to the disability community, excellent communication skills, and clear understanding of the strategic policy advisory role of the council.
- In 2014-15 the ministry continued implementation of the renewed *Premier's Council on the Status of Persons with Disabilities Act*. Over the past year, the council has been asked by Human Services to take the lead in developing an inclusion and accessibility strategy. This will be a long-term, cross-disability plan for the inclusion of persons with disabilities and to bring about substantive change within policies, services, programs and attitudes.
- The Premier's Council on the Status of Persons with Disabilities Awards were presented on December 3, 2014 in accordance with the International Day of Persons with Disabilities. The ceremony honoured five people and organizations for their achievement and leadership in making positive changes that create inclusive, barrier-free communities where persons with disabilities can fully participate.

### Child Intervention Services

- Strength-based approaches to delivering child intervention services, such as Outcomes-based Service Delivery and Signs of Safety, are the foundation of the Child Intervention Practice Framework. Practice initiatives such as these are resulting in more children remaining safe at home with their families instead of coming into care.
- Signs of Safety is an innovative strengths-based approach to child protection casework used in over 200 jurisdictions in 13 countries. The implementation of Signs of Safety across Alberta builds on previously identified key outcomes within the domains of safety, well-being, and community connections and focuses on working collaboratively with families, communities and agencies.
- In 2014-15, Memorandums of Understanding were signed with the Calgary Police Service and Edmonton Police Service to expedite criminal record checks for kinship placements.

The agreements also facilitate more efficient information sharing between child intervention workers and the police to better assess risks when going into a home or interacting with citizens.

**Office of the Public Guardian and Trustee**

- Historically, the Office of the Public Guardian (OPG) and Office of the Public Trustee (OPT) operated as two distinct programs within separate ministries. The OPT joined Human Services in May 2012 and formal integration of the OPG and OPT was announced on April 1, 2014. Bringing these two programs together will increase existing collaboration allowing the newly created Office of the Public Guardian and Trustee (OPGT) to further the ministry's citizen-centred service delivery approach, including enhanced delivery of trusteeship services across the province.
- The OPGT continues to, streamline processes. In 2014-15, the OPGT's intake function was integrated to facilitate circumstances where an adult requires the appointment of both the Public Guardian and Public Trustee.
- OPGT also began efforts to integrate information about advance planning for Albertans. OPGT staff continued with previous efforts to provide education about personal directives with delivery of 47 presentations on this topic alone, and a further 16 presentations combined information about personal directives and enduring power of attorney. Over 1,700 members of the public and professionals attended these presentations.
- On March 24, 2015, the OPGT also piloted an information session for agents (decision makers named in personal directives) and attorneys (decision makers named in Enduring Powers of Attorney). Eight agents, attorneys, and affiliated professionals attended the session. All attendees (100 per cent) agreed or strongly agreed the session provided them with knowledge about their duties and that they would apply the information in their role as decision makers.
- Further information and education efforts included delivering 69 sessions about substitute decision making options under the *Adult Guardianship and Trusteeship Act* across the province. Over 1,550 members of the public and service providers attended these sessions.

**Workforce Alliance Initiative**

- Formed in 2012 by Human Services, community agencies, families and other stakeholders, the mandate of the Workforce Alliance is to plan, implement, monitor and evaluate the effectiveness and efficiency of short, medium and long term solutions aimed at improving outcomes for vulnerable Albertans through the development and ongoing maintenance of a healthy, stable and sustainable workforce. The Workforce Alliance focuses its activity on two key areas developing a high-skilled labour force through education and training, implementing strategies to attract, recruit qualified staff.
- To maintain a healthy, stable and sustainable workforce, in 2014-15 the ministry provided an increase of over $82 million to agencies in the areas of adults with disabilities, child intervention, family violence programming, homeless supports and other community-based programs.

**Alberta Works**

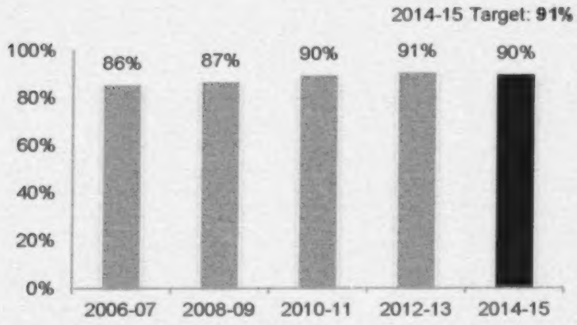
- Alberta job seekers made over 2.3 million visits to Alberta Works offices in 2014-15. The centres assist Albertans in need with assessment, employment preparation, job placement and retention services to improve self-reliance and employability, which assists them in finding and keeping a job.
- During Alberta Works Week (April 28 to May 2, 2014), Human Services, in partnership with community stakeholders, and the Ministries of Jobs, Skills, Training and Labour, and Innovation and Advanced Education organized over 125 events to connect 14,000 Albertans to career, employment and training resources. Events were held in over 30 communities and included job fairs, trades awareness fairs, presentations to employers on the benefits of hiring persons with disabilities, speed interviewing for jobs, trying a career for the day as well as events targeted to under-represented groups in the labour force.
- For more information on Alberta Works Week and to read success stories of Albertan's who have been helped through Alberta Works go to humanservices.alberta.ca/department/16572.html.
- Human Services' Self-Employment Program in Calgary assists Albertans to start and operate their own business. Approximately 80 per cent of participants who completed the program were successfully operating a business six months after program completion.
- Human Services continues to pilot a program, EMPACT, to teach essential and employability skills in a non-traditional manner, using a combination of experiential learning, traditional classroom instruction and practical work experience. The EMPACT Program in Calgary supports training for Income Support Albertans with Barriers to Full Employment through two streams of experiential learning – community-based outdoor and art activities. Among the 65 individuals that completed the program, 53 were able to obtain employment.
- In collaboration with the Ministry of Jobs, Skills, Training and Labour, Employment and Social Development Canada, and Service Canada, 336 Employer Connection events were held across Alberta in 2014-15 attracting over 15,200 job seekers. These Employer Connection events assisted Albertans receiving employment insurance to obtain employment and labour force attachment.

**Residential Access Modification Program**

- The Residential Access Modification Program (RAMP) provides grants to help Albertans with mobility challenges modify their homes so they can enter and move around more easily. In 2014-15 the grant increased from $5,000 to $7,500 and can be used for changes such as the addition of ramps, lifts, door widening, flooring changes and bathtub door inserts. In addition, applicants can now qualify for multiple RAMP grants totalling up to $15,000 in a 10-year benefit period.
- For more information about RAMP, go to humanservices.alberta.ca/ramp.

## Performance Measures

### 3.a Percentage of families accessing the Family Support for Children with Disabilities program who indicate the services provided had a positive impact on their family (biennial survey)

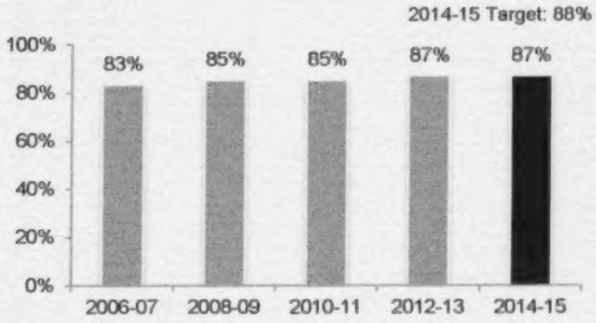


*Source*: FSCD Survey

The Family Support for Children with Disabilities (FSCD) program provides a wide range of family-centred supports and services to approximately 10,000 children and families each year. Services are meant to help strengthen families' ability to promote their child's healthy development and encourage their child's participation in activities at home and in the community.

In 2014-15, 90 per cent of families receiving services through the FSCD program reported through a survey that they felt the program had a positive impact on their family. This result is one per cent below the target. In addition, 89 per cent of respondents indicated the services provided increase their family's overall quality of life.

### 3.b Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services (biennial survey)



*Source*: PDD Program Family/Guardian Satisfaction Survey

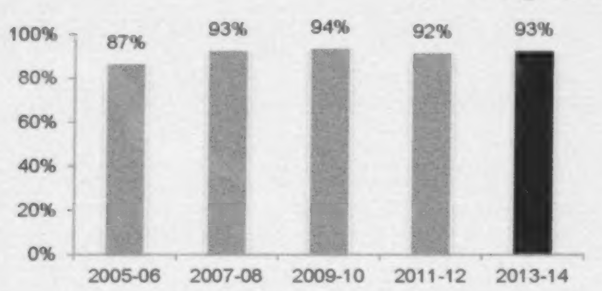
The Persons with Developmental Disabilities (PDD) program provides funding for staff supports for adult Albertans with developmental disabilities, to support them in their home, work, and social environments based on individual need. Services funded by the PDD program and delivered by contracted agencies are significant mechanisms for achieving successful outcomes for clients. The opinions of families and guardians regarding these services, as measured by PDD's Family / Guardian Satisfaction Survey, are an important element in assessing performance and making continuous improvement.

In 2014-15, 87 per cent of families/guardians (public and private) reported overall satisfaction with PDD-funded services received by the person to whom they provide guardianship. This continues a trend of high overall satisfaction with PDD-funded services over the past few survey cycles. Despite maintaining a high overall level of satisfaction, the PDD program is currently undertaking a number of initiatives to improve client outcomes, including all PDD regions adopting outcomes-based service delivery as well as the introduction of a new service design and planning policy.

### 3.c Service providers' satisfaction with supports and decision making services provided by the Office of the Public Guardian (biennial survey)

*As a biennial survey, the most recent available results for this performance measure are from the 2013-14 fiscal year. The next performance measure results will be available in 2015-16.*

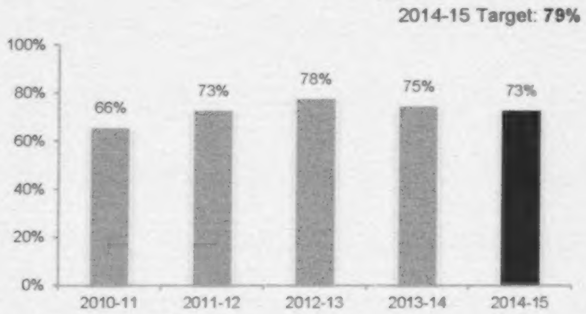
The Office of the Public Guardian (OPG) provides decision-making for adults who are unable to make personal, non-financial decisions for themselves. A service provider (e.g. group home and/or long-term care facility) is a person or organization who provides services to an adult who has the Public Guardian appointed as his/her guardian. A service provider is also considered a person or organization that contacts the OPG regularly for information and assistance (e.g. lawyer making an application for guardianship).



*Source*: Work Outcomes Reporting Project Survey

In 2013-14, 93 per cent of service providers expressed satisfaction with the Office of the Public Guardian. This is a one per cent increase over an already high level of satisfaction (92 per cent) measured in 2011-12. Results in recent years have consistently indicated a high level of satisfaction with little overall change. Recent increase in demand for OPG to act as guardian has potentially impacted the availability and access of Public Guardian Representatives' ability to respond to the degree they have in the past. However, since the 2009 proclamation of the *Adult Guardianship and Trusteeship Act* (AGTA), the OPG also offers a wider range of services beyond guardianship to meet the needs of citizens and service providers (e.g. OPG acts as a Specific Decision Maker under the AGTA, conducts investigations under the AGTA and *Personal Directives Act*, and also functions as a Review Officer under the AGTA). The richer and wider array of services may account for ongoing high satisfaction with the OPG as well as an indication of service providers having adjusted to any impacts of the AGTA legislation.

### 3.d Assured Income for the Severely Handicapped (AISH) client quality-of-life index



*Source*: AISH Personal Benefit Client Survey

In 2014-15, 73 per cent of respondents who received a Personal Benefit indicated AISH financial assistance contributed to enhanced quality-of-life by allowing them to live more independently, manage their health issues, or facilitated community involvement. This result is six per cent below the target of 79 per cent. Results in recent survey cycles indicate a consistent perception of quality-of-life as a result of receiving AISH financial benefits. The core financial monthly living allowance remains the highest in Canada. AISH Personal Benefits provide additional and tailored assistance to clients, such as allowances for the added costs of a special diet.

A slightly lower number of Personal Benefit recipients indicated an ability to live independently and manage health issues from 2013-14. This decrease may result from inflation. Results for community inclusion have also slightly declined from 2013-14. The AISH program remains committed to help clients be as independent and active in their community as possible. This may range from volunteering, education, or supplementing benefits with employment income.

# Ministry

## FINANCIAL STATEMENTS

# MINISTRY OF HUMAN SERVICES

## Financial Statements

Year Ended March 31, 2015

# MINISTRY OF HUMAN SERVICES

# FINANCIAL STATEMENTS

## Year ended March 31, 2015

### Table of Contents

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Lapse/Encumbrance

Schedule 4 – Lottery Fund Estimates

Schedule 5 – Salary and Benefit Disclosure

Schedule 6 – Related Party Transactions

Schedule 7 – Allocated Costs

AUDITOR
GENERAL
*Alberta*

## Independent Auditor's Report

To the Members of the Legislative Assembly

### Report on the Financial Statements

I have audited the accompanying financial statements of the Ministry of Human Services, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ministry of Human Services as at March 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 3, 2015

Edmonton, Alberta

## MINISTRY OF HUMAN SERVICES
## STATEMENT OF OPERATIONS
### Year ended March 31, 2015

| | 2015 Budget | 2015 Actual | 2014 Actual (Restated Note 4) |
|---|---|---|---|
| | | (in thousands) | |
| **Revenues (Schedule 1)** | | | |
| Transfers from Government of Canada | | | |
| Services on First Nations Reserves | $ 63,505 | $ 53,673 | $ 52,313 |
| Rehabilitation of Disabled Persons | - | - | 25,190 |
| Labour Market Development | 118,147 | 158,487 | 178,544 |
| Other Transfers | 27,731 | 25,580 | 27,217 |
| Premium, Fees and Licences | 6,430 | 5,516 | 6,446 |
| Other Revenue | 20,547 | 29,095 | 22,742 |
| | 236,360 | 272,351 | 312,452 |
| **Expenses - Directly Incurred (Note 2(b) and Schedule 2, 3, and 7)** | | | |
| **Programs** | | | |
| Ministry Support Services | 39,441 | 36,820 | 35,589 |
| Employment and Income Support | 702,850 | 727,835 | 743,702 |
| Child Intervention | 734,677 | 712,706 | 685,682 |
| Child Care | 287,753 | 281,801 | 264,050 |
| Assured Income for the Severely Handicapped | 940,966 | 917,610 | 879,757 |
| Support to Persons with Disabilities | 967,448 | 1,047,862 | 923,740 |
| Public Guardian and Trustee Services | 31,382 | 28,278 | 28,040 |
| Family and Community Support Services | 76,131 | 76,562 | 75,636 |
| Homeless Support | 130,733 | 127,328 | 111,260 |
| Common Service Access | 15,816 | 15,209 | 10,165 |
| Early Intervention Services for Children and Youth | 95,441 | 95,525 | 77,847 |
| Prevention of Family Violence and Bullying | 72,491 | 55,406 | 40,390 |
| 2013 Alberta Flooding - Non Disaster Recovery Program Expenses (Note 3) | 7,597 | 3,589 | 64,720 |
| | 4,102,726 | 4,126,531 | 3,940,578 |
| **Net Operating Results** | $ (3,866,366) | $ (3,854,180) | $ (3,628,126) |

The accompanying notes and schedules are part of these financial statements.

## MINISTRY OF HUMAN SERVICES
## STATEMENT OF FINANCIAL POSITION
## As at March 31, 2015

| | 2015 | 2014 (Restated Note 4) |
|---|---|---|
| | (in thousands) | |
| **Assets** | | |
| Cash and Cash Equivalents | $ 3,141 | $ 3,854 |
| Accounts Receivable (Note 5) | 183,325 | 85,938 |
| Prepaid Expenses | 833 | 1,207 |
| Inventories | - | 149 |
| Tangible Capital Assets (Note 6) | 25,848 | 31,467 |
| | $ 213,147 | $ 122,615 |
| **Liabilities** | | |
| Accounts Payable and Accrued Liabilities | $ 249,108 | $ 170,859 |
| Deferred Revenue | 892 | 1,077 |
| | 250,000 | 171,936 |
| **Net Liabilities (Assets)** | | |
| Net Liabilities (Assets) as adjusted at Beginning of Year | (49,321) | 1,116 |
| Net Operating Results | (3,854,180) | (3,628,126) |
| Net Financing Provided from General Revenues | 3,866,648 | 3,577,689 |
| Net Liabilities at End of Year | (36,853) | (49,321) |
| | $ 213,147 | $ 122,615 |

Contingent liabilities and contractual obligations (Notes 8 and 9)

The accompanying notes and schedules are part of these financial statements.

## MINISTRY OF HUMAN SERVICES
## STATEMENT OF CASH FLOWS
### Year ended March 31, 2015

| | 2015 | 2014 (Restated Note 4) |
|---|---|---|
| | (in thousands) | |
| **Operating Transactions** | | |
| Net Operating Results | $ (3,854,180) | $ (3,628,126) |
| Non-Cash items included in Net Operating Results | | |
| Amortization | 10,619 | 9,861 |
| Loss on Disposal of Tangible Capital Assets | - | 513 |
| | (3,843,561) | (3,617,752) |
| (Increase) in Accounts Receivable | (97,387) | (13,632) |
| Decrease in Prepaid Expenses | 374 | 496 |
| Decrease in Inventories | 149 | 77 |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 78,249 | (26,059) |
| (Decrease) in Deferred Revenue | (185) | (9,596) |
| Cash Applied to Operating Transactions | (3,862,361) | (3,666,466) |
| **Capital Transactions** | | |
| Acquisition of Tangible Capital Assets | (5,124) | (4,648) |
| Transfer of Capital Asset to another Ministry [(a)] | 124 | 132 |
| Cash Applied to Capital Transactions | (5,000) | (4,516) |
| **Financing Transactions** | | |
| Net Financing Provided from General Revenues | 3,866,648 | 3,577,689 |
| **Decrease in Cash** | (713) | (93,293) |
| **Cash and Cash Equivalents, Beginning of Year** | 3,854 | 97,147 |
| **Cash and Cash Equivalents, End of Year** | $ 3,141 | $ 3,854 |

[(a)] Tangible Capital Assets transferred to the Ministry of Jobs, Skills, Training and Labour

The accompanying notes and schedules are part of these financial statements.

## MINISTRY OF HUMAN SERVICES
## NOTES TO THE FINANCIAL STATEMENTS
## MARCH 31, 2015

### NOTE 1 AUTHORITY AND PURPOSE

The Ministry of Human Services operates under the authority of the *Government Organization Act,* Chapter G-10, Revised Statutes of Alberta 2000.

The ministry is responsible for assisting Albertans in creating conditions for safe and supportive homes and communities so they have opportunities to realize their full potential. Its core business is to work collaboratively with community and business partners to deliver citizen-centred programs and services that improve quality of life of Albertans.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

#### (a) Reporting Entity

The reporting entity is the Ministry of Human Services for which the Minister of Human Services is accountable. The ministry annual report provides a more comprehensive accounting of the financial position and results of the ministry's operations for which the minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided (for) from General Revenues is the difference between all cash receipts and all cash disbursements made.

#### (b) Basis of Financial Reporting

**Revenue**

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as deferred revenue.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

### (b) Basis of Financial Reporting (continued)

**Revenue (continued)**

Government transfers

Transfers from the Government of Alberta, Federal and other governments are referred to as government transfers.

Government transfers are recorded as deferred revenue if the terms for use of the transfer, or the stipulations together with the ministry's actions and communications as to the use of transfers create a liability.

All other government transfers, without terms for the use of the transfer, are recorded as revenue when the transfer is authorized and the Ministry meets the eligibility criteria (if any).

**Expenses**

Directly Incurred

Directly incurred expenses are those costs the ministry has primary responsibility and accountability for, as reflected in the government's budget documents.

Grants are recognized as expenses when authorized, eligibility criteria if any are met, and a reasonable estimate of the amounts can be made.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets,
- pension costs, which are the cost of employer contributions for current service of employees during the year, and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

### (b) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of the ministry's operations are not recognized and are disclosed in Schedule 6 and allocated to programs in Schedule 7.

**Cash and Cash Equivalents**

Cash includes deposits in the Consolidated Cash Control Account of the Province of Alberta. Interest on these deposits does not accrue to the ministry.

**Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Assets acquired by right are not included. Tangible capital assets of the ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. Costs associated with business process reengineering and system development costs incurred during the preliminary project stage of an information technology project are expensed. System development costs associated with the application development stage and acquisition of software are capitalized. Capitalization of costs begins after the preliminary project stage ends. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Contributed tangible capital assets are recorded at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is in use.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

### (b) Basis of Financial Reporting (continued)

When physical assets are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recorded as grants in kind.

#### Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

#### Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's-length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of Cash and Cash Equivalents, Prepaid Expenses, Accounts Receivable, Inventories, and Accounts Payable and Accrued Liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

#### Net Liabilities

Net Liabilities represent the difference between the carrying value of assets held by the ministry and its liabilities.

Canadian Public Sector Accounting Standards require a “net debt” presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as “net debt” or “net financial assets” as an indicator of the future revenues required to pay for past transactions and events. The ministry operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

### (b) Basis of Financial Reporting (continued)

**Measurement Uncertainty**

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Accounts receivable, recorded as $78,710 (2014 - $73,422) in these financial statements is subject to measurement uncertainty. Accounts payable and accrued liabilities are also subject to measurement uncertainty.

The allowance for doubtful accounts for the accounts receivable recorded as $1,745 (2014 - $2,268) in these financial statements is estimated to be uncollectible. The unrecoverable amount could be higher.

### (c) Future Accounting Changes

In March 2015, the Public Sector Accounting Board issued PS 2200 – Related party disclosures and PS 3420 – Inter-entity transactions. These accounting standards are effective for fiscal years starting on or after April 1, 2017.

- PS 2200 – Related party disclosures defines a related party and identifies disclosures for related parties and related party transactions, including key management personnel and close family members.

- PS 3420 – Inter-entity transactions, establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

Management does not expect the implementation of these standards to have a significant impact on the financial statements.

## NOTE 3 2013 ALBERTA FLOODING

(in thousands)

The full recovery from the June 2013 flood in southern Alberta will take a number of years. The Province's flood recovery initiative, through its Disaster Recovery Program (DRP), provides financial assistance to impacted individuals, small businesses, municipalities, and government departments for uninsurable loss and damage. The DRP is administered and funded by the Alberta Emergency Management Agency of the Department of Municipal Affairs through the authority of the *Disaster Recovery Regulation*.

The Department of Municipal Affairs recognizes revenues from the federal government on an accrual basis based on recoveries through the Disaster Financial Assistance Arrangement (DFAA) with the Government of Canada. The Government of Canada approved the DFAA through its Order in Council on July 3, 2013.

The Department of Municipal Affairs recognizes DRP expenses on an accrual basis when the Government of Alberta issued its Order in Council on June 25, 2013. These expenses are net of recoveries from insurance and other third parties.

Also, the Province's flood recovery initiatives include non-disaster recovery programs (non-DRP). Costs associated with the non-disaster recovery programs are recognized as they are incurred. These costs are net of recoveries from insurance and other third parties.

| | 2015 | 2014 |
|---|---|---|
| Expenses – 2013 Alberta Flooding: | | |
| • Non-Disaster Recovery Program Expenses | $ 3,589 | $ 64,720 |

| | 2015 | 2014 |
|---|---|---|
| Accounts Payable and Accrued Liabilities – 2013 Alberta Flooding: | $ 241 | $ 266 |

## NOTE 4 GOVERNMENT REORGANIZATION PROGRAM TRANSFER

(in thousands)

Effective April 1, 2014 the responsibility of the following were transferred to or from Human Services:

- Funding assistance for Occupational Training Programs 12 weeks or longer in duration was transferred to Ministry of Innovation and Advanced Education.
- Health Benefits were transferred to Ministry of Health.
- Public Affairs Officer positions were transferred from Executive Council.
- One full time equivalent was transferred to Justice and Solicitor General as agreed under the Legal Services Protocol.

Comparatives for 2014 have been restated as if the Ministry had always been assigned with its current responsibilities. Net assets (liabilities) on March 31, 2013 are made up as follows:

| | | |
|---|---|---|
| Net (Liabilities) as previously reported | $ | (14,445) |
| Transferred to Ministry of Health | | 15,588 |
| Transferred to Ministry of Innovation and Advanced Education | | - |
| Transferred to Justice and Solicitor General | | - |
| Transferred from Executive Council | | (27) |
| Net Assets at March 31, 2013 | $ | 1,116 |

## NOTE 5 ACCOUNTS RECEIVABLE

(in thousands)

| | 2015 | | | 2014 |
|---|---|---|---|---|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value (Restated Note 4) |
| Accounts Receivable | $ 78,710 | $ (1,745) | $ 76,965 | $ 71,154 |
| Accounts Receivable – Other [(a)] | 106,360 | - | 106,360 | 14,784 |
| | $ 185,070 | $ (1,745) | $ 183,325 | $ 85,938 |

[(a)] Accounts Receivable – Other includes contract advance to service providers for contracts extended beyond March 31, 2015. These contract advances will be offset against accounts payable due to service providers at the end of the contract period.

Accounts receivable are unsecured and non-interest bearing.

**MINISTRY OF HUMAN SERVICES**
**NOTES TO THE FINANCIAL STATEMENTS**
**MARCH 31, 2015**

## NOTE 6 TANGIBLE CAPITAL ASSETS
(in thousands)

| | Equipment(1) | Computer Hardware and Software | Other | 2015 Total | 2014 Total |
|---|---|---|---|---|---|
| **Estimated Useful Life** | 3 - 15 years | 5 years | 5 – 10 years | | |
| **Historical Costs(2)** | | | | | |
| Beginning of Year | $ 6,802 | $ 96,637 | $ 1,698 | $ 105,137 | $ 105,764 |
| Additions | 88 | 4,751 | 285 | 5,124 | 4,648 |
| Transfers | - | (124) | - | (124) | (132) |
| Disposals, including write-downs | (259) | (371) | - | (630) | (5,143) |
| | $ 6,631 | $ 100,893 | $ 1,983 | $ 109,507 | $ 105,137 |
| **Accumulated Amortization** | | | | | |
| Beginning of Year | $ 5,316 | $ 67,547 | $ 807 | $ 73,670 | $ 68,439 |
| Amortization Expense | 401 | 10,050 | 168 | 10,619 | 9,861 |
| Effect of Disposals | (259) | (371) | - | (630) | (4,630) |
| | $ 5,458 | $ 77,226 | $ $975 | $ 83,659 | $ 73,670 |
| **Net Book Value at March 31, 2015** | $ 1,173 | $ 23,667 | $ 1,008 | $ 25,848 | |
| **Net Book Value at March 31, 2014** | $ 1,486 | $ 29,090 | $ 891 | | $ 31,467 |

(1) Equipment includes office equipment and furniture, vehicles, heavy equipment, kitchen and laundry equipment, medical and rehabilitation equipment, bathing equipment and other equipment.

(2) Historical cost includes work-in-progress at March 31, 2015 totalling $5,538 (2014 - $2,353) comprised of: computer hardware and software.

## NOTE 7 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts related to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

## NOTE 8 CONTINGENT LIABILITIES

(in thousands)

The ministry is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

The ministry has a contingent liability in respect of 1 claim (2014: 3 claims) aggregating $1,000 (2014: $2,087) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

Accruals have been made in specific instances, including the above sterilization claims, where it is likely that losses will be incurred based on a reasonable estimate. As at March 31, 2015 accruals totalling $979 (2014: $960) have been recorded as a liability. The total amount claimed for all likely claims is $134,370 (2014: $136,098). Included in the total likely claims are claims in which the ministry has been jointly named with other entities. The accrual provided for these claims represents the ministry's portion of the liability. Included in the total likely claims are claims covered in whole or in part by the Alberta Risk Management Fund. The resulting additional liability, if any, from likely claims in excess of the amounts accrued is not determinable.

The ministry has been named in 62 (2014: 59) claims of which the outcome is not determinable. Of these claims, 58 (2014: 55) have specified amounts totalling $1,449,507 (2014: $1,445,013). The remaining 4 (2014: 4) claims have no amounts specified. Included in the total claims, 53 claims totalling $1,421,698 (2014: 49 claims totalling $1,406,498) are covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Based on the *Public Trustee Act*, the amount outstanding on a client's guaranteed account as administered by the Office of the Public Trustee (OPT) is a charge against the Common Fund Assets of the OPT and is unconditionally guaranteed by the Crown. As at March 31, 2015, based on the financial statements of OPT, the outstanding balance of the Client Guaranteed Accounts was $440,646 (2014 - $429,215).

Within the provision of the *Public Trustee Act*, the Office of the Public Trustee remits unclaimed estate monies, which is reported as general revenue of the ministry. If entitled beneficiaries are subsequently located, previously unclaimed estate monies are distributed to the beneficiaries.

## NOTE 9 CONTRACTUAL OBLIGATIONS

(in thousands)

Contractual obligations are obligations of the ministry to others that will become liabilities in the future when the terms of the contract or agreement are met.

The ministry contracts with organizations to provide specific programs and services for adults and children under care of the ministry and for services to adults with disabilities when needed. The ministry has contracts for specific programs and services for the year ended March 31, 2015 similar to those provided by these organizations during the year ended March 31, 2014.

As at March 31, 2015, the ministry had the following contractual obligations:

| | 2015 | 2014 |
|---|---|---|
| Obligations under Operating Leases, Contracts and Programs | $ 565,802 | $ 630,071 |

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations under Operating Leases, Contracts and Programs

| | Total |
|---|---|
| 2015 – 16 | $ 506,551 |
| 2016 – 17 | 56,509 |
| 2017 – 18 | 2,733 |
| 2018 – 19 | 3 |
| 2019 – 20 | 3 |
| Thereafter | 3 |
| | $ 565,802 |

## NOTE 10 BENEFIT PLANS

(in thousands)

The ministry participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $68,699 for the year ended March 31, 2015 (2014 - $65,848). The ministry is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2014, the Management Employees Pension Plan reported a surplus of $75,805 (2013 – surplus $50,457), the Public Service Pension Plan reported a deficiency of $803,299 (2013 - deficiency $1,254,678), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $17,203 (2013 – deficiency $12,384).

The ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2015, the Bargaining Unit Plan reported an actuarial surplus of $86,888 (2014 – surplus $75,200) and the Management, Opted Out and Excluded Plan an actuarial surplus of $32,343 (2014 – surplus $24,055). The expense for these two plans is limited to the employer's annual contributions for the year.

## NOTE 11 TRUST FUNDS UNDER ADMINISTRATION

(in thousands)

The ministry administers trust funds that are a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose described below, they are not included in the ministry's financial statements.

At March 31, 2015, the trust funds under administration were as follows:

| | 2015 | 2014 |
|---|---|---|
| Public Trustee, Estates and Trusts(1) | $ 603,650 | $ 586,752 |
| Child Resources Rebate Trust Fund | 882 | 891 |
| Persons with Developmental Disabilities Clients Trust Funds | 279 | 307 |
| McCullough Centre Residents Trust Fund | 5 | 5 |
| | $ 604,816 | $ 587,955 |

(1) The Office of the Public Trustee administers the estates of dependent adults, decedents and minors. A more comprehensive accounting can be found in the Office of the Public Trustee, Estates and Trusts Financial Statements.

## NOTE 12 GRANDFATHERED CLIENTS

(in thousands)

When the Persons with Developmental Disabilities Community Governance Act (the Act) was passed by the Alberta Legislature in 1997, the Act narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Development Disabilities (PDD).

In response to a recommendation from the Building Better Bridges Report, Government directed that PDD boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 38 grandfathered individuals that has been included in the Statements of Operations is estimated to be $1,849 (2014 – 41 individuals with a cost of $1,816). The total cost for 1 grandfathered agency, which provides services to an additional 11 individuals, that has been included in the Statements of Operations is estimated to be $1,353 (2014 – $1,142).

## NOTE 13 COMPARATIVE FIGURES

Certain 2014 figures have been reclassified to conform to the 2015 presentation.

## NOTE 14 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Revenues**
**Year ended March 31, 2015**

**Schedule 1**

| | 2015 | | 2014 |
|---|---|---|---|
| | **Budget** | **Actual** | **Actual (Restated Note 4)** |
| | | (in thousands) | |
| Transfers from Government of Canada | | | |
| Services on First Nations Reserves | $ 63,505 | $ 53,673 | $ 52,313 |
| Rehabilitation of Disabled Persons | - | - | 25,190 |
| Labour Market Development | 118,147 | 158,487 | 178,544 |
| Other Transfers | 27,731 | 25,580 | 27,217 |
| | 209,383 | 237,740 | 283,264 |
| Premiums, Fees and Licenses | 6,430 | 5,516 | 6,446 |
| Other Revenue | 20,547 | 29,095 | 22,742 |
| Total Revenues | $ 236,360 | $ 272,351 | $ 312,452 |

## MINISTRY OF HUMAN SERVICES
## SCHEDULE TO FINANCIAL STATEMENTS
**Expenses - Directly Incurred Detailed by Object** **Schedule 2**
**Year ended March 31, 2015**

| | 2015 | | 2014 |
|---|---|---|---|
| | **Budget** | **Actual** | **Actual (Restated Note 4)** |
| | (in thousands) | | |
| Salaries, Wages and Employee Benefits | $ 611,210 | $ 598,353 | $ 590,510 |
| Supplies and Services | 1,439,981 | 1,472,111 | 1,312,844 |
| Grants | 2,040,434 | 2,044,644 | 2,026,576 |
| Financial Transactions and Other | 131 | 939 | 1,065 |
| Amortization of Tangible Capital Assets | 10,970 | 10,619 | 9,861 |
| Total Expenses before Recoveries | 4,102,726 | 4,126,666 | 3,940,856 |
| Less Recovery from Support Service Arrangements with Related Parties [(a)] | - | (135) | (278) |
| | $ 4,102,726 | $ 4,126,531 | $ 3,940,578 |

[(a)] The ministry provided administrative support services to the Ministry of Innovation and Advanced Education. Costs incurred for these services are recovered from Ministry of Innovation and Advanced Education.

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Lapse/Encumbrance**
**Year ended March 31, 2015**

**Schedule 3**

(in thousands)

| | | Voted Estimate | Supple-mentary Estimate[(1)] | Adjust-ments | Adjusted Voted Estimate | Voted Actuals[(2)] | Unexpended (Over Expended)[(3)] |
|---|---|---|---|---|---|---|---|
| **Program Operating** | | | | | | | |
| **1** | **Ministry Support Services** | | | | | | |
| 1.1 | Minister's Office | $ 673 | $ - | $ - | $ 673 | $ 760 | $ (87) |
| 1.2 | Associate Ministers' Office | 673 | - | - | 673 | 566 | 107 |
| 1.3 | Deputy Minister's Office | 881 | - | - | 881 | 947 | (66) |
| 1.4 | Human Resources | 8,977 | 195 | - | 9,172 | 8,939 | 233 |
| 1.5 | Strategic Services | 6,436 | 70 | - | 6,506 | 6,063 | 443 |
| 1.6 | Corporate Services | 19,604 | - | - | 19,604 | 17,767 | 1,837 |
| 1.7 | Communications | 1,611 | - | - | 1,611 | 1,526 | 85 |
| | | **38,855** | **265** | **-** | **39,120** | **36,568** | **2,552** |

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Lapse/Encumbrance**
**Year ended March 31, 2015**

**Schedule 3 (Continued)**

| | | Voted Estimate | Supplementary Estimate[1] | Adjustments | Adjusted Voted Estimate | Voted Actuals[2] | Unexpended (Over Expended)[3] |
|---|---|---|---|---|---|---|---|
| | | | | | (in thousands) | | |
| **2** | **Employment and Income Support** | | | | | | |
| 2.1 | Program Planning and Delivery | 149,885 | 5,577 | - | 155,462 | 148,225 | 7,237 |
| 2.2 | Income Support to Learners | 41,550 | 8,056 | - | 49,606 | 45,231 | 4,375 |
| 2.3 | Income Support to People Expected to Work or Working | 196,329 | - | - | 196,329 | 196,342 | (13) |
| 2.4 | Income Support to People with Barriers to Full Employmer | 215,411 | - | - | 215,411 | 209,636 | 5,775 |
| 2.5 | Widows' Pension | - | - | - | - | - | - |
| 2.6 | Career Development Services | 33,104 | 9,629 | - | 42,733 | 39,834 | 2,899 |
| 2.7 | Basic Skills and Academic Upgrading | 11,957 | 11,786 | - | 23,743 | 22,581 | 1,162 |
| 2.8 | Disability Related Employment Supports | 6,411 | - | - | 6,411 | 4,415 | 1,996 |
| 2.9 | Training for Work | 44,233 | 7,626 | - | 51,859 | 50,095 | 1,764 |
| 2.10 | Workforce Partnerships | 874 | 1,543 | - | 2,417 | 3,201 | (784) |
| | | **699,754** | **44,217** | **-** | **743,971** | **719,560** | **24,411** |

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Lapse/Encumbrance**
**Year ended March 31, 2015**

**Schedule 3 (Continued)**

| | | Voted Estimate | Supplementary Estimate[1] | Adjustments | Adjusted Voted Estimate | Voted Actuals[2] | Unexpended (Over Expended)[3] |
|---|---|---|---|---|---|---|---|
| | | | | (in thousands) | | | |
| **3** | **Child Intervention** | | | | | | |
| 3.1 | Program Planning and Delivery | 26,040 | (354) | - | 25,686 | 27,519 | (1,833) |
| 3.2 | Child Intervention Services | 443,472 | 3,500 | - | 446,972 | 448,069 | (1,097) |
| 3.3 | Supports for Permanency | 53,510 | - | - | 53,510 | 53,002 | 508 |
| 3.4 | Foster Care Support | 198,674 | (13,000) | - | 185,674 | 173,690 | 11,984 |
| 3.5 | Protection of Sexually Exploited Children | 6,675 | - | - | 6,675 | 6,042 | 633 |
| | | **728,371** | **(9,854)** | **-** | **718,517** | **708,322** | **10,195** |
| **4** | **Child Care** | | | | | | |
| 4.1 | Program Planning and Delivery | 5,926 | - | - | 5,926 | 3,799 | 2,127 |
| 4.2 | Child Care Subsidy and Supports | 185,964 | 144 | - | 186,108 | 182,392 | 3,716 |
| 4.3 | Child Care Accreditation | 95,863 | - | - | 95,863 | 94,814 | 1,049 |
| | | **287,753** | **144** | **-** | **287,897** | **281,005** | **6,892** |
| **5** | **Assured Income for the Severely Handicapped (AISH)** | | | | | | |
| 5.1 | Program Planning and Delivery | 34,068 | 300 | - | 34,368 | 31,348 | 3,020 |
| 5.2 | Financial Assistance Grants | 906,566 | - | - | 906,566 | 886,038 | 20,528 |
| | | **940,634** | **300** | **-** | **940,934** | **917,386** | **23,548** |
| **6** | **Support to Persons with Disabilities** | | | | | | |
| 6.1 | Program Planning and Delivery | 1,720 | (600) | - | 1,120 | 972 | 148 |
| 6.2 | Persons with Developmental Disabilities Program Management | 6,358 | - | - | 6,358 | 6,119 | 239 |
| 6.3 | Persons with Developmental Disabilities - Community Living Supports | 431,749 | 17,400 | - | 449,149 | 459,806 | (10,657) |
| 6.4 | Persons with Developmental Disabilities - Employment Supports | 30,978 | 500 | - | 31,478 | 30,122 | 1,356 |
| 6.5 | Persons with Developmental Disabilities - Community Access Suppor | 79,811 | 4,900 | - | 84,711 | 119,702 | (34,991) |
| 6.6 | Persons with Developmental Disabilities - Specialized Community Supports | 6,956 | 100 | - | 7,056 | 7,062 | (6) |
| 6.7 | Persons with Developmental Disabilities - Supports to Delivery Syste | 151,869 | 3,440 | - | 155,309 | 162,315 | (7,006) |
| 6.8 | Persons with Developmental Disabilities - Direct Operations | 67,583 | 10,700 | - | 78,283 | 52,691 | 25,592 |
| 6.9 | Provincial Disability Supports Initiatives | 21,121 | (2,000) | - | 19,121 | 17,182 | 1,939 |
| 6.10 | Premier's Council on the Status of Persons with Disabilities | 873 | - | - | 873 | 509 | 364 |
| 6.11 | Family Support for Children with Disabilities | 142,756 | - | - | 142,756 | 152,857 | (10,101) |
| 6.12 | Fetal Alcohol Spectrum Disorder Initiatives | 23,993 | - | - | 23,993 | 38,146 | (14,153) |
| | | **965,767** | **34,440** | **-** | **1,000,207** | **1,047,483** | **(47,276)** |

MINISTRY OF HUMAN SERVICES
SCHEDULE TO FINANCIAL STATEMENTS
Lapse/Encumbrance
Year ended March 31, 2015

Schedule 3 (Continued)

(in thousands)

| | | Voted Estimate | Supplementary Estimate[1] | Adjustments | Adjusted Voted Estimate | Voted Actuals[2] | Unexpended (Over Expended)[3] |
|---|---|---|---|---|---|---|---|
| **7** | **Public Guardian and Trustee Services** | | | | | | |
| 7.1 | Public Guardian Services | 12,552 | 100 | - | 12,652 | 12,069 | 583 |
| 7.2 | Public Trustee | 17,073 | - | - | 17,073 | 16,000 | 1,073 |
| | | **29,625** | **100** | **-** | **29,725** | **28,069** | **1,656** |
| **8** | **Family and Community Support Services** | **76,131** | **-** | **-** | **76,131** | **76,556** | **(425)** |
| **9** | **Homeless Support** | | | | | | |
| 9.1 | Program Planning and Delivery | 4,683 | 80 | - | 4,763 | 4,231 | 532 |
| 9.2 | Interagency Council on Homelessness | 663 | - | - | 663 | 460 | 203 |
| 9.3 | Emergency/Transitional Shelter Support | 37,623 | - | - | 37,623 | 39,901 | (2,278) |
| 9.4 | Outreach Support Services | 87,764 | - | - | 87,764 | 82,689 | 5,075 |
| | | **130,733** | **80** | **-** | **130,813** | **127,281** | **3,532** |
| **10** | **Common Service Access** | **15,816** | **(400)** | | **15,416** | **15,171** | **245** |
| **11** | **Early Intervention Services for Children and Youth** | | | | | | |
| 11.1 | Early Intervention and Early Childhood Development | 83,513 | - | - | 83,513 | 80,854 | 2,659 |
| 11.2 | Youth in Transition | 8,555 | - | - | 8,555 | 8,759 | (204) |
| 11.3 | Child and Family Research | 1,750 | - | - | 1,750 | 5,000 | (3,250) |
| 11.4 | Alberta's Promise | 1,623 | - | - | 1,623 | 888 | 735 |
| | | **95,441** | **-** | **-** | **95,441** | **95,501** | **(60)** |
| **12** | **Prevention of Family Violence and Bullying** | | | | | | |
| 12.1 | Prevention of Family Violence and Bullying | 16,642 | - | - | 16,642 | 14,694 | 1,948 |
| 12.2 | Shelters for Women | 32,978 | - | - | 32,978 | 33,723 | (745) |
| 12.3 | Sexual Violence Prevention Services | 2,871 | | | 2,871 | 6,971 | (4,100) |
| 12.4 | Family and Community Safety | 20,000 | (20,000) | | - | - | - |
| | | **72,491** | **(20,000)** | **-** | **52,491** | **55,388** | **(2,897)** |

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Lapse/Encumbrance**
**Year ended March 31, 2015**

**Schedule 3 (Continued)**

(in thousands)

| | | Voted Estimate | Supplementary Estimate[1] | Adjustments | Adjusted Voted Estimate | Voted Actuals[2] | Unexpended (Over Expended)[3] |
|---|---|---|---|---|---|---|---|
| **13** | **2013 Alberta Flooding** | | | | | | |
| 13.1 | Emergency Financial Assistance | - | - | - | - | - | - |
| 13.2 | Administrative and Capacity Support | 7,597 | (2,420) | - | 5,177 | 3,579 | 1,598 |
| | | **7,597** | **(2,420)** | **-** | **5,177** | **3,579** | **1,598** |
| **Total** | | **$4,088,968** | **$ 46,872** | | **$ 4,135,840** | **$ 4,111,869** | **$ 23,971** |
| **Lapse/(Encumbrance)** | | | | | | | **$ 23,971** |
| **Program - Financial Transactions (Acquisition of Inventory)** | | | | | | | |
| 6.8 | Persons with Developmental Disabilities - Direct Operations | $ 680 | $ - | $ - | $ 680 | $ - | $ 680 |
| **Lapse/(Encumbrance)** | | | | | | | **$ 680** |
| **Program - Capital** | | | | | | | |
| 1.6 | Ministry Support Services - Corporate Services | 578 | - | - | 578 | 119 | 459 |
| 2.1 | Employment - Program Planning and Delivery | 3,020 | - | - | 3,020 | 4,040 | (1,020) |
| 2.9 | Employment - Training for Work | | | | - | 13 | (13) |
| 3.1 | Child Intervention - Program Planning and Delivery | 1,800 | 500 | - | 2,300 | 599 | 1,701 |
| 3.2 | Child Intervention - Child Intervention Services | | | | - | 62 | (62) |
| 6.7 | Persons with Developmental Disabilities - Supports to Delivery | 30 | - | - | 30 | - | 30 |
| 6.8 | Persons with Developmental Disabilities - Direct Operations | 610 | - | - | 610 | 291 | 319 |
| **Total** | | **$ 6,038** | **$ 500** | **$ -** | **$ 6,538** | **$ 5,124** | **$ 1,414** |
| **Lapse/(Encumbrance)** | | | | | | | **$ 1,414** |

[1] Supplementary Estimates were approved on March 19, 2015.

[2] Actuals exclude non-voted amounts such as amortization, valuation adjustments and inventory consumption, in the amount of $14,662.

[3] Unexpended amount includes dedicated revenue lapsed funds of $1,291 in Target Initiative for Older Workers and the Office of the Public Trustee.

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS** **Schedule 4**
**Lottery Fund Estimates**
**Year ended March 31, 2015**

| | 2015 Lottery Fund Estimates | 2015 Actual | Unexpended (Over Expended) |
|---|---|---|---|
| | | (in thousands) | |
| Training for Work | $ 400 | $ 400 | $ - |
| Family and Community Support Services | 52,000 | 52,000 | - |
| Fetal Alcohol Spectrum Disorder Initiatives | 12,000 | 12,000 | - |
| Prevention of Family Violence and Bullying | 6,500 | 6,500 | - |
| | $ 70,900 | $ 70,900 | $ - |

The revenue of the Lottery Fund was transferred to the Department of Treasury Board and Finance on behalf of the General Revenue Fund in 2014-15. Having been transferred to the General Revenue Fund, these monies then become part of the department's supply vote. This table shows details of the initiatives within the ministry that were funded by the Lottery Fund and compares it to the actual results.

## MINISTRY OF HUMAN SERVICES
## SCHEDULE TO FINANCIAL STATEMENTS
### Salary and Benefits Disclosure - Ministry
### Year ended March 31, 2015

**Schedule 5**

| | 2015 | | | | 2014 |
|---|---|---|---|---|---|
| | Base Salary (1) | Other Cash Benefits (2) | Other Non-Cash Benefits (3) | Total | Total |
| | | | (in thousands) | | |
| **Senior Official** | | | | | |
| Deputy Minister (4) | $ 307 | $ 7 | $ 66 | $ 380 | $ 426 |
| **Executives** | | | | | |
| Chief Strategy Officer (5) | 135 | 16 | 35 | 186 | 283 |
| Chief Delivery Officer | 213 | 8 | 52 | 273 | 282 |
| Assistant Deputy Ministers | | | | | |
| Child and Family Services | 197 | 9 | 49 | 255 | 252 |
| Employment and Financial Services | 197 | | 48 | 245 | 247 |
| Corporate Services | 190 | | 48 | 238 | 241 |
| Disability Services | 189 | | 48 | 237 | 226 |
| Early Childhood and Community Supports (6) | 211 | | 25 | 236 | 204 |
| Common Service Access (6) | 188 | | 45 | 233 | 242 |
| Aboriginal Engagement and Strategy (6) | 179 | | 51 | 230 | 348 |
| Family Violence Prevention and Homeless Supports | 182 | | 45 | 227 | 219 |
| Planning and Quality Assurance | 176 | | 44 | 220 | 208 |
| Policy and Community Engagement | 161 | | 45 | 206 | 177 |
| Strategic Technology and Data Integration (7) | 81 | 38 | 22 | 141 | - |
| Executive Director, Human Resources | 161 | | 43 | 204 | 204 |
| Executive Director, Organizational Renewal | 156 | | 42 | 198 | 192 |

(1) Base salary includes regular salary and earnings such as acting pay.

(2) Other cash benefits include vacation payouts, severance, management compensation for AB Flooding and lump sum payments. There were no bonuses paid in 2015.

(3) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) The position was occupied by 3 individuals during the year. One of them was holding 2 positions at the same period of time. Salary for that period of time is being disclosed in the person's primary position.

(6) The position was occupied by 2 individuals during the year.

(7) The position was created on November 1, 2014.

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Related Party Transactions** **Schedule 6**
**Year ended March 31, 2015**
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management personnel in the ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for premiums, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The ministry had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Other Entities | |
|---|---|---|
| | 2015 | 2014 (Restated Note 4) |
| **Revenues:** | | |
| Ministry of Health | $ 2 | $ 208 |
| **Expenses:** | | |
| Ministry of Innovation and Advanced Education | $ 7,837 | $ 8,118 |
| Ministry of Education | 7,179 | 5,160 |
| Ministry of Treasury Board and Finance | 1,949 | 1,888 |
| Ministry of Health | 9,774 | 11,067 |
| Ministry of Infrastructure | - | 46 |
| Ministry of Service Alberta | 6,819 | 7,076 |
| | $ 33,558 | $ 33,355 |
| **Tangible Capital Assets Transferred out** | | |
| Ministry of Treasury Board and Finance | - | 132 |
| Ministry of Jobs, Skills, Training and Labour | 124 | - |
| | $ 124 | $ 132 |
| **Net Receivable (Payable)** | | |
| Ministry of Innovation and Advanced Education | $ (1,040) | $ (19) |
| Ministry of Treasury Board and Finance | - | - |
| Ministry of Health | (5,898) | (2,900) |
| Ministry of Education | (23) | (10) |
| Ministry of Jobs, Skills, Training and Labour | - | (2,333) |
| | $ (6,961) | $ (5,262) |

## MINISTRY OF HUMAN SERVICES
## SCHEDULE TO FINANCIAL STATEMENTS
**Related Party Transactions**
**Year ended March 31, 2015**
(in thousands)

**Schedule 6 (Continued)**

| | Other Entities | |
|---|---|---|
| | 2015 | 2014 (Restated Note 4) |
| **Contractual Obligations** | | |
| Ministry of Innovation and Advanced Education | $ 1,660 | $ 35 |

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

| | Other Entities | |
|---|---|---|
| | 2015 | 2014 (Restated Note 4) |
| **Expenses - Incurred by Others:** | | |
| Accommodation | $ 83,325 | $ 85,810 |
| Legal Services | 10,772 | 9,935 |
| Other Services | 12,964 | 12,889 |
| | $ 107,061 | $ 108,634 |

**MINISTRY OF HUMAN SERVICES**
**SCHEDULE TO FINANCIAL STATEMENTS**
**Allocated Costs**
**Year ended March 31, 2015**
(in thousands)

**Schedule 7**

| | 2015 | | | | | 2014 (Restated Note 4) |
|---|---|---|---|---|---|---|
| | | Expenses - Incurred by Others | | | | |
| **Program** | **Expenses**[1] | **Accommodation Costs**[2] | **Legal Services**[3] | **Business Services** [4] | **Total Expenses** | **Total Expenses** |
| Ministry Support Services | $ 36,820 | $ 3,702 | $ 967 | $ 563 | $ 42,052 | $ 40,411 |
| Employment and Income Support | 727,835 | 17,091 | 467 | 2,602 | 747,995 | 763,665 |
| Child Intervention | 712,706 | 33,460 | 8,307 | 5,235 | 759,708 | 728,484 |
| Child Care | 281,801 | 2,119 | 1 | 323 | 284,244 | 266,262 |
| Assured Income for the Severely Handicapped | 917,610 | 3,644 | 297 | 555 | 922,106 | 883,935 |
| Support to Persons with Disabilities | 1,047,862 | 16,766 | 231 | 2,681 | 1,067,540 | 952,259 |
| Public Guardian and Trustee Services | 28,278 | 3,097 | 401 | 470 | 32,246 | 31,683 |
| Family and Community Support Services | 76,562 | 58 | - | 9 | 76,629 | 75,716 |
| Homeless Support | 127,328 | 955 | 31 | 157 | 128,471 | 112,136 |
| Common Service Access | 15,209 | 1,420 | 25 | 216 | 16,870 | 10,546 |
| Early Intervention Services for Children and Youth | 95,525 | 664 | 5 | 101 | 96,295 | 78,586 |
| Prevention of Family Violence and Bullying | 55,406 | 349 | 40 | 52 | 55,847 | 40,809 |
| 2013 Alberta Flooding | 3,589 | - | - | - | 3,589 | 64,720 |
| | $ 4,126,531 | $ 83,325 | $ 10,772 | $ 12,964 | $ 4,233,592 | $ 4,049,212 |

[1] Expenses - Directly Incurred as per the Statement of Operations.

[2] Accommodation costs (includes grants in lieu of taxes), which were paid by the Ministry of Infrastructure represent the ministry's building costs allocated by the number of employees per program.

[3] Costs for Legal Services, which were paid by the Ministry of Justice and Solicitor General, are based on specific amounts for each program.

[4] Costs shown for Business Services include charges for IT support, vehicles, air transportation, internal audit services and other services on Schedule 6, allocated by costs in certain programs.

## Ministry of Human Services
## Statement of Remissions, Compromises and Write-Offs
## For the Year Ending March 31, 2015

The following Statement has been prepared pursuant ot section 23 of the *Financial Administration Act*. The Statement includes all Remissions, Compromises and Write-offs of the Ministry of Human Services made or approved during the Fiscal Year.

| | **(in thousands)** |
|---|---|
| **Remissions** under section 21 of the *Financial Administration Act*: | **$** - |
| **Compromises** under section 22 of the *Financial Administration Act*: | |
| Learners | 2 |
| **Bankruptcies:** | |
| Income Support and Assured Income for Severely Handicapped, Alberta Adult Health Benefit | 125 |
| Learners/Child Care | 50 |
| **Sub total** | 175 |
| **Write-Offs:** | |
| Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit | 4,948 |
| Learners | 2,318 |
| Child Care Subsidy - Children's Services | 733 |
| Other | 173 |
| **Sub total** | **8,172** |
| **TOTAL** | **8,349** |

# Office of the Public Guardian and Trustee

FINANCIAL STATEMENTS

# Office of the Public Guardian and Trustee

# Estates and Trusts

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## Financial Statements

## Year Ended March 31, 2015

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE

# ESTATES AND TRUSTS

## MARCH 31, 2015

Management's Report

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Statement of Changes in Net Assets Before Remeasurement

Statement of Remeasurement Gains and Losses

Notes to the Financial Statements

# Management's Report

***Management's Responsibility for the Financial Statements***

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards for all areas except trust assets under administration. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Public Trustee is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Office of the Public Guardian and Trustee. The Public Trustee reviews external audited financial statements annually.

The external auditor, Auditor General of Alberta, conducts an independent examination, in accordance with Canadian auditing standards, and expresses their opinion on the financial statements. The external auditor has full and free access to financial management of the Office of the Public Guardian and Trustee and meets when required.

On behalf of the Office of the Public Guardian and Trustee

Original signed by

Brenda Lee Doyle
Assistant Deputy Minister
Disability Services Division
Human Services

Original signed by

Leslie A. Hills
Public Trustee (Acting)

May 15, 2015

## Independent Auditor's Report

To the Minister of Human Services

### Report on the Financial Statements

I have audited the accompanying financial statements of the Office of the Public Guardian and Trustee, Estates and Trusts, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, changes in net assets before remeasurement, remeasurement gains and losses, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management using the basis of accounting described in Note 2.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in Note 2. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Public Guardian and Trustee, Estates and Trusts as at March 31, 2015, and the results of its operations, its remeasurement gains and losses, and its cash flows for the year then ended in accordance with the basis of accounting described in Note 2.

### Basis of Accounting

Without modifying my opinion, I draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to account for assets held in trust under the *Public Trustee Act*. As a result, the financial statements may not be suitable for another purpose.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 4, 2015

Edmonton, Alberta

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
## STATEMENT OF OPERATIONS
### Year Ended March 31, 2015

| | 2015 | 2014 |
|---|---|---|
| | (in thousands) | |
| **Revenues** | | |
| Interest and Dividends (Note 5) | $ 13,998 | $ 14,632 |
| Pensions, Benefits and Settlements | 112,012 | 102,610 |
| Common Fund Realized Gains and Losses | 2,546 | 1,191 |
| | 128,556 | 118,433 |
| **Expenses** | | |
| Client Care and Maintenance | 72,781 | 69,535 |
| Administrative Fees (Note 12) | 5,004 | 5,093 |
| Management Fees | 953 | 884 |
| Transfer to General Revenue Fund (Note 12) | 283 | 876 |
| | 79,021 | 76,388 |
| **Excess of Revenues Over Expenses** | $ 49,535 | $ 42,045 |

The accompanying notes and schedules are an integral part of these financial statements

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# STATEMENT OF FINANCIAL POSITION
## As at March 31, 2015

| | 2015 | 2014 |
|---|---|---|
| | (in thousands) | |
| **Assets** | | |
| Cash and Cash Equivalents (Note 7) | $ 11,580 | $ 12,276 |
| Interest and Dividends Receivable | 3,812 | 3,364 |
| Common Fund Investments (Note 8) | 506,184 | 490,106 |
| Other Trust Assets Under Administration (Note 9(a)) | 127,467 | 120,745 |
| | $ 649,043 | $ 626,491 |
| **Liabilities** | | |
| Accounts Payable and Accrued Liabilities (Note 10) | $ 427 | $ 1,018 |
| Clients' Accounts, Mortgages, and Loans Payable (Note 11) | 41,316 | 36,327 |
| | 41,743 | 37,345 |
| **Net assets** | | |
| Clients' Equity | 526,797 | 513,633 |
| Accumulated Surplus | 76,853 | 73,119 |
| Net Assets Before Remeasurement | 603,650 | 586,752 |
| Accumulated Remeasurement Gains | 3,650 | 2,394 |
| | 607,300 | 589,146 |
| | $ 649,043 | $ 626,491 |

Contingent Liabilities (Note 13)

The accompanying notes and schedules are an integral part of these financial statements

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
## STATEMENT OF CASH FLOWS
### Year Ended March 31, 2015

| | 2015 | 2014 |
|---|---|---|
| | (in thousands) | |
| **Operating Transactions** | | |
| Excess of Revenues over Expenses | $ 49,535 | $ 42,045 |
| Non-cash Items: | | |
| Clients' Interest Income | (483) | (580) |
| Amortization of Premium and Discounts | 3,749 | 3,442 |
| | 52,801 | 44,907 |
| Increase (Decrease) in Accounts Receivable | (448) | 401 |
| Decrease in Accounts Payable and Accrued Liabilities | (591) | (2,871) |
| Cash Provided by Operating Transactions | 51,762 | 42,437 |
| **Capital Transactions** | | |
| Acquisition of Tangible Capital Assets | (4,880) | (5,097) |
| Proceeds on Sale of Tangible Capital Assets | 16,389 | 16,328 |
| Cash Provided by Capital Transactions | 11,509 | 11,231 |
| **Investing Transactions** | | |
| Purchase of Portfolio Investments | (234,153) | (306,571) |
| Disposal of Portfolio Investments | 215,582 | 294,428 |
| Cash Applied to Investing Transactions | (18,571) | (12,143) |
| **Financing Transactions** | | |
| Distributions to Clients, Beneficiaries and Heirs | (45,396) | (40,053) |
| Cash Applied to Financing Transactions | (45,396) | (40,053) |
| Increase (Decrease) in Cash and Cash Equivalent | (696) | 1,472 |
| Cash and Cash Equivalents at Beginning of year | 12,276 | 10,804 |
| **Cash and Cash Equivalents at End of year** | $ 11,580 | $ 12,276 |

The accompanying notes and schedules are an integral part of these financial statements.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# STATEMENT OF CHANGES IN NET ASSETS BEFORE REMEASUREMENT
## Year ended March 31, 2015

| | 2015 | | | 2014 | | |
|---|---|---|---|---|---|---|
| | (in thousands) | | | | | |
| | Clients' Equity | Accumulated Surplus | Total | Clients Equity | Accumulated Surplus | Total |
| **Net Assets, Opening** | $ 513,633 | $ 73,119 | $ 586,752 | $ 491,805 | $ 71,232 | $ 563,037 |
| Excess of Revenues over Expenses | - | 49,535 | 49,535 | - | 42,045 | 42,045 |
| Allocated to Clients for Future Distribution: | | | | | | |
| Interest from Common Fund Earnings (Note 1(d)) | 11,091 | (11,091) | - | 11,596 | (11,596) | - |
| Excess of Revenues over Expenses (Note 6) | 34,710 | (34,710) | - | 28,562 | (28,562) | - |
| Trust Assets Acquired (Note 9(b)) | 43,342 | - | 43,342 | 43,405 | - | 43,405 |
| Assets Released to Clients, Beneficiaries and Heirs | (30,583) | - | (30,583) | (21,682) | - | (21,682) |
| Cash Distributions to clients, Beneficiary and Heirs | (45,396) | - | (45,396) | (40,053) | - | (40,053) |
| **Net Assets, End of year** | $ 526,797 | $ 76,853 | $ 603,650 | $ 513,633 | $ 73,119 | $ 586,752 |

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# STATEMENT OF REMEASUREMENT GAINS AND LOSSES
## Year Ended March 31, 2015

| | 2015 | 2014 |
|---|---|---|
| | (in thousands) | |
| Unrealized Gains Attributable to: | | |
| Investments | $ 182 | $ 2,670 |
| Foreign Exchange | 1,749 | 447 |
| Amounts Reclassified to the Statements of Operations: | | |
| Investments | (607) | (488) |
| Foreign Exchange | (68) | - |
| Net Remeasurement Gains for the Year | 1,256 | 2,629 |
| Accumulated Remeasurement Gains (Losses) at the Beginning of Year | 2,394 | (235) |
| **Accumulated Remeasurement Gains at End of Year** | $ 3,650 | $ 2,394 |

The accompanying notes and schedules are an integral part of the financial statements.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

### Note 1 AUTHORITY AND PURPOSE

Office of The Public Trustee of Alberta ("Public Trustee") was established in 1949 pursuant to the *Public Trustee Act* and now operates under the authority of the *Public Trustee Act*, SA 2004, C.P. 44.1, ("the *Act*") and other provincial statutes to protect the financial interests of vulnerable Albertans by administering the estates of represented adults, decedents and minors.

**The mandate of the Public Trustee is to**:

a) Administer the property and finances of adults who are incapable of managing their financial affairs;

b) Administer the estate of deceased persons

c) Protect property rights of children under eighteen years of age

d) Management of Common Fund

The *Public Trustee Act* Section 31(2) requires (with certain exceptions) that the money received by the Public Trustee for a client be paid into the Common Fund. Section 33(3) requires any amount paid into the Common Fund for a client under section 31(2) be credited to the client's guaranteed account (Schedule 1) with the Public Trustee. Section 31(4) of the *Act* states that no client or other person has any claim to or against the Common Fund except as provided by section 33. Section 33(6) states that the amount outstanding on a client's guaranteed account is a charge against the assets of the Common Fund and is unconditionally guaranteed by the Crown. Section 32(1) of the *Act* states that assets may be transferred out of the Common Fund only as expressly required or permitted under the *Act*.

Section 32(2) allows funds to be transferred out of the Common Fund to pay the client, to pay an expense or a liability of the client. Amounts transferred from the Common Fund under section 32(2) are deducted from the client's guaranteed account.

Section 34 of the *Act* states that the Public Trustee, in accordance with the *Public Trustee Investment Regulation (Regulation),* sets the interest rate to be credited to client guaranteed accounts.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

## Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

### (a) Basis of Financial Reporting

The financial statements have been presented to report on Office of the Public Guardian and Trustee's fiduciary responsibilities in respect of the administration of client trusts and estates and Common Fund as required under the *Public Trustee Act* and the *Public Trustee Investment Regulation*.

These financial statements reflect the operations of the Common Fund and the assets held in trust and activity for the estates and trusts administered by Office of the Public Guardian and Trustee (OPGT).

The operating costs of Office of the Public Guardian and Trustee are paid by the Ministry of Human Services. As such, the operating costs are not included in these statements and can be found in the financial statements of the Ministry.

All balances except for other trust assets under administration have been prepared in accordance with Canadian public sector accounting standards. The accounting policies for other trust assets are described in Note 2(c).

### (b) Common Fund Investments

Common Fund investments consist of bonds, debentures, mortgages, asset backed securities, shares and Exchange Traded Funds (ETF). The carrying value of all financial instruments included in the Common Fund is measured at cost or fair value to correspond with how they are evaluated and managed. The long term investments, except shares and ETF, are reported at amortized costs less any write-down associated with a loss in value that is other than a temporary decline. Discounts and premiums arising on the purchase of fixed income securities are amortized over the term of the investment. Shares and ETF are stated at market value determined with reference to quoted market value.

Short-term investments are stated at cost, which approximates market value.

Forward foreign currency contracts are held to protect the fund from foreign currency exchange risk. Forward foreign exchange contracts are valued based on quoted market prices.

Unrealized gains and losses are recorded in the statement of remeasurement gains and losses.

When a financial instrument is derecognized, the cumulative amount of the remeasurement gain or loss previously reported is reversed and the gain or loss on the disposal of units held by the Common Fund is recognized in the statements of operations.

Disclosure of the hierarchy of inputs used in the determination of fair value for investments is reported according to the following levels:

(a) Level one: fair value is based on quoted prices in an active market.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

## Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

(b) Level two: fair value is based on model-based valuations methods for which all significant assumptions are observable in the market or quoted prices for similar but not identical assets.

(c) Level three: fair value is based on valuation methods where inputs that are based on non-observable market data have a significant impact on the valuation.

### Reporting Entity

These financial statements reflect the assets and liabilities of Common Funds and estates and trusts under the administration of the Public Guardian and Trustee of Alberta. In addition, these financial statements reflect the annual changes in those assets and liabilities including:

i) Revenues earned on behalf of clients;
ii) Income received on behalf of clients;
iii) New client account additions;
iv) Released client withdrawals
v) Payment made on behalf of clients; and
vi) Administration fees payable to the Ministry of Human Services

The clients' equity represents funds that are available for distribution to the beneficiaries of clients or clients.

### Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. The amount not received prior to the year-end is reported as accounts receivable. Purchase price premiums or discounts are amortized on a straight-line basis over the remaining term of the investment. Realized gains and losses on the disposition of Common Fund investments are recorded on the date of trade of the disposal transaction.

A portion of revenues generated by Common Fund investments are credited to clients' equity. Section 34 of the Act states that the Public Trustee shall set the interest rate for each category of guaranteed accounts in accordance with the Regulation. The interest is calculated on the minimum daily balance of each client's account according to the Regulation and is credited to the client's account monthly. The interest rate as at March 31, 2015 is 2.50% (2014 – 2.75%).

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

## Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

### Expenses

All expenses are reported on the accrual basis of accounting. The cost of all goods consumed and services received during the year are expensed. Transfers from the Common Fund to the General Revenue Fund, investment management expenses related to the Common Fund investments, and assurance payments are recorded using the accrual basis of accounting with amounts incurred in the fiscal year but not paid prior to year end reflected as accounts payable and accrued liabilities.

### Administrative Fees

Public Trustee fees on all official guardian accounts are calculated and collected in the month of the annual anniversary of the opening of the file. Fees are accrued for the period from the anniversary date to the date of financial statements.

Public Trustee fees for represented adult accounts are calculated and collected annually on the trust's anniversary date. Fees are accrued for the period from the anniversary date to the date of financial statements.

Public Trustee fees on decedent accounts are not collected until the trust or account is distributed. Fees are accrued from the period of the date the trust account was opened until the date of financial statements.

In addition to the above stated administration fees the Public Trustee may, in accordance with section 40(1)(a) of the Act, charge the client any fee that the Public Trustee deems is reasonable for any service. Under section 40(1) (b), the Public Trustee is entitled to collect from the client any expense reasonably incurred on the client's behalf.

Administration fees paid by the clients to OPGT, with the exception of cost recoveries, are remitted to the Minister of Treasury Board and Finance and are included in the revenues of the Ministry of Human Services.

### Net Assets / Net Liabilities

Net assets/net liabilities represent the difference between the assets held by OPGT and its liabilities.

### Cash and Cash Equivalents

Cash comprises of cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

## Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

### (c) Other Trust Assets Under Administration – Basis of Accounting

Trust assets under administration consist of accounts receivable, investments, real property and other assets that are held outside of the Common Fund. Assets acquired through new clients are recorded as direct increases to net assets and not as revenues. When assets are disposed of back to the beneficiary they are removed from net assets and not recorded as an expense.

**Accounts Receivable**

Accounts receivable consist of mortgages, loans, external bank account balances prior to the transfer to the Public Trustee, pension plan and other benefit and miscellaneous receivables. The accounts receivable are recorded at their estimated fair value.

**Clients' Investments Outside of Common Fund**

Clients' investments outside of Common Fund consists of retirement plans, registered disability savings plans (RDSPs), guaranteed investment certificates and deposits, Government bonds, shares and other securities. These assets are valued at fair value based on the information available at the time OPGT assumes responsibility.

On a go forward basis, the cost based approach for investments is considered most appropriate as it is not practical to determine the investment market value. Due to the numerous unique client investments the change in value is not easily measurable and not actively managed by OPGT.

**Structured Settlements and Annuities**

Structured Settlements and Annuities are recorded at the present value of their guaranteed term. If there is not a guaranteed term, the settlement or annuity is recorded at a nominal value of $1.

**Real Property**

Real property consisting of land and buildings are tangible capital assets and are recorded at cost. The cost is considered to be the initially recorded fair value based on the property tax assessments and other information at the time OPGT assumes responsibility for the property.

Amortization is not appropriate considering the intention for use as a primary residence for most of the clients.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

## Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

### Other Assets

Other assets are stated at amounts determined from information available to OPGT at the date the Trustee assumes responsibility of the assets. Subsequent adjustments are made if additional valuation information is received. If no valuation is available, these assets are recorded at a nominal value of $1.

### Clients' Accounts, Mortgages and Loans Payable

Client accounts, mortgages and loans payable represent the administration fees payable to OPGT and the encumbrances of client assets that are payable to independent third parties. These client obligations are settled as client resources become available. In some cases, a client's liabilities exceed the stated value of their assets. These items are included as accounts payable when they have been verified by the creditor and are paid as the resources of the client become available.

### Liabilities

All liabilities are recorded at their estimated fair value at the date of assumption of the liability.

The carrying value of all liabilities approximates their fair value.

### Net Assets

Net assets represent the difference between the carrying value of assets held by OPGT and its liabilities.

### Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, interest and dividends receivable, accounts payable, accrued liabilities and clients' accounts are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of mortgages and loans payable are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

## OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
## ESTATES AND TRUSTS
## NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

### Note 3 MEASUREMENT UNCERTAINTY

Measurement uncertainty exists when there is a variance between the recognized or described amount and another reasonably possible amount. In particular, the fair value of many assets is estimated at the time that OPGT assumes the responsibility for the assets. Actual results could differ from those estimates.

**Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts revenues and expenses for the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

### Note 4 BUDGET

Budget amounts have not been disclosed as Public Guardian and Trustee's nature of operations does not provide for relevant budget amounts to be reasonably determined.

### Note 5 INTEREST AND DIVIDENDS

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Interest and Dividends from Common Fund Investments | $ 13,515 | $ 14,052 |
| Interest and Dividends from Clients' Investments outside of Common Fund | 483 | 580 |
| **Interest and Dividends** | $ 13,998 | $ 14,632 |

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 6 EXCESS OF REVENUES OVER EXPENSES - ALLOCATED TO CLIENTS FOR FUTURE DISTRIBUTION

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Interest and Dividends from Clients' Investments outside of Common Fund (Note 5) | $ 483 | $ 580 |
| Pension, Benefits and Settlements | 112,012 | 102,610 |
| **Total Revenues** | 112,495 | 103,190 |
| Client Care and Maintenance | 72,781 | 69,535 |
| Administrative Fees | 5,004 | 5,093 |
| **Total Expenses** | 77,785 | 74,628 |
| **Excess of Revenues over Expenses - Allocated to Clients for Future Distribution** | $ 34,710 | $ 28,562 |

## Note 7 CASH AND CASH EQUIVALENTS

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Operating Bank Accounts | $ 9,493 | $ 10,214 |
| Consolidated Cash Investment Trust Fund (CCITF) | 2,087 | 2,062 |
| **Total** | $ 11,580 | $ 12,276 |

Cash and Cash Equivalents in the Consolidated Cash Investment Trust Fund (CCITF) is administered by the Ministry of Treasury Board and Finance with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio comprises high quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2015, securities held by the CCITF have a time-weighted rate of return of 1.18% per annum (2014 – 1.17% per annum).

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 8 COMMON FUND INVESTMENTS

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | (in thousands) |
| Items at Cost or Amortized Cost | | |
| Interest Bearing Securities | $ 469,433 | $ 456,552 |
| Quoted Market Value | $ 485,276 | $ 463,439 |
| Items at Fair Value | | |
| Equities Listed in Active Market | $ 18,529 | $ 16,158 |
| Others Designated to Fair Value Category | 18,222 | 17,396 |
| | 36,751 | 33,554 |
| **Total Common Fund Investments** | $ 506,184 | $ 490,106 |

### Fair Value Hierarchy

The table below provides a summary of management's estimate of the relative reliability of data or inputs used by OPGT to measure the fair value of OPGT's investments. The measure of reliability is determined based on the following three levels:

**Level One:** Fair value is based on unadjusted quoted prices in active markets for identical assets or liabilities traded in active markets. Level one includes primarily traded listed equity investments.

**Level Two:** Fair value is based on valuation methods that make use of inputs, other than quoted prices included within level one, that are observable by market participation either directly through quoted prices for similar but not identical assets or indirectly through observable market information used in valuation models. Level two primarily includes debt securities and derivative contracts not traded on a public exchange and public equities not traded in an active market. For these investments, fair values are either derived from a number of prices that are provided by independent pricing sources or from pricing models that use observable market data such as swap curves and credit spread.

## Note 8 COMMON FUND INVESTMENTS (cont'd)

**Level Three:** Fair value is based on valuation methods where inputs that are based on non-observable market data have a significant impact on the valuation. For these investments trading activity is infrequent and fair values are derived using valuation techniques.

| | Level One | Level Two | Level Three | Total |
|---|---|---|---|---|
| Equities Listed in Active Market | $ 18,529 | $ - | $ - | $ 18,529 |
| Others Designated To Fair Value Category | 18,222 | - | - | 18,222 |
| March 31, 2015 - Total Amount | $ 36,751 | $ - | $ - | $ 36,751 |

### Financial Risk Management

OPGT is exposed to financial risks associated with the underlying securities held in the investment funds. These financial risks include credit risk, market risk and liquidity risk. Credit risk relates to the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Market risk is comprised of currency risk, interest rate risk and price risk. Liquidity risk is the risk the Fund will not be able to meet its obligations as they fall due.

OPGT investments are managed in accordance with the Statement of Investment Policies and Goals (SIP&G). The policy and goals are designed to mitigate risks by placing restrictions on the overall content, quality and quantity of permitted investments. Pursuant to the policy and goals, the investments are high quality, highly rated fixed income securities, equity investments in Canadian and foreign currency and mortgages. Exposure to foreign currencies has provided diversification benefits.

OPGT works with an investment advisor and an investment manager that actively manages the asset class allocations based on the policies and goals in the SIP&G. On a quarterly basis, the investment manager provides performance and compliance reports and meets with the Public Guardian and Trustee and investment advisor.

### (a) Credit Risk

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honor its financial obligations with OPGT. The credit quality of financial assets is generally assessed by reference to external credit ratings. Credit risk can also lead to losses when issuers and debtors are downgraded by credit rating agencies usually leading to a fall in the fair value of the counterparty's obligations. Credit risk exposure for financial instruments is measured by the positive fair value of the contractual obligations with counterparties. The fair value of all investments is directly or indirectly impacted by credit risk to some degree. OPGT's investments in debt securities are with counterparties considered to be investment grade.

## Note 8 COMMON FUND INVESTMENTS (cont'd)

### (b) Foreign Currency Risk

OPGT is exposed to foreign currency risk associated with 1.2% of the underlying securities held in the Common Fund investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The fair value of investments denominated in foreign currencies is translated into Canadian dollars using the reporting date exchange rate.

### (c) Interest Rate Risk

OPGT is exposed to interest rate risk associated with the underlying interest-bearing securities held in the investment funds. Interest rate risk relates to the possibility that the fair value of investments will change due to future fluctuations in market interest rates. In general, investment returns from bonds and mortgages are sensitive to changes in the level of interest rates, with longer term interest bearing securities being more sensitive to interest rate changes than shorter-term bonds. If interest rates increased by 1%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately 2.9% (March 31, 2014 – 3.0%) of total investments.

Approximately 1.3% of interest-bearing securities are invested with variable interest rate with minimum interest rate risk exposure.

### (d) Price Risk

Price risk relates to the possibility that equity investments will change in fair value due to future fluctuations in market prices caused by factors specific to an individual equity investment or other factors affecting all equities traded in the market. OPGT is exposed to price risk associated with the underlying equity investments held in investment funds. If equity market indices (S&P/TSX, S&P500, S&P1500 and MSCI ACWI and their sectors) declined by 10%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately 0.4% (March 31, 2014 – 0.2%) of total investments.

### (e) Liquidity Risk

Liquidity risk arises if OPGT should encounter difficulty in meeting obligations associated with its financial liabilities. Liquidity requirements of OPGT are met through income generated from investments, clients' revenues and by investing in publicly traded liquid assets traded in active market that are easily sold and converted to cash. These sources of cash are used to pay clients' obligations, their operating expenses and settle clients' final payments associated with the termination of OPGT's responsibilities towards clients.

OPGT currently has minimal liquidity risk.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 9 OTHER TRUST ASSETS UNDER ADMINISTRATION

(a) Trust assets under administration consist of:

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Accounts Receivable | $ 6,091 | $ 6,814 |
| Clients' Investments Outside the Common Fund | 49,596 | 44,884 |
| Structured Settlements and Annuities | 40,513 | 41,755 |
| Real Property | 28,569 | 25,951 |
| Other Assets | 2,698 | 1,341 |
| Total Other Trust Assets Under Administration | $ 127,467 | $ 120,745 |
| Clients' Accounts, Mortgages, and Loans Payable | (41,316) | (36,327) |
| Other Trust Assets Under Administration, net | $ 86,151 | $ 84,418 |
| **Increase in Other Trust Assets Under Administration, net** | $ 1,733 | $ 11,072 |

(b) Trust Assets Acquired

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Increase/(Decrease) in Other Trust Assets Under Administration, net (Note 9(a)) | $ 1,733 | $ 11,072 |
| Add back: | | |
| Assets Released to Clients, Beneficiaries and Heirs | 30,583 | 21,682 |
| Proceeds on Sale of Tangible Capital Assets | 16,389 | 16,328 |
| Less: | | |
| Acquisition of Tangible Capital Assets | (4,880) | (5,097) |
| Interest received from Investments Outside of Common Fund | (483) | (580) |
| **Trust Assets Acquired** | $ 43,342 | $ 43,405 |

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Transfer from Common Fund to the General Revenue Fund | $ 283 | $ 876 |
| Accrued Investment Fees Payable | 144 | 142 |
| **Accounts Payable and Accrued Liabilities** | $ 427 | $ 1,018 |

## Note 11 CLIENTS' ACCOUNTS, MORTGAGES AND LOANS PAYABLE

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Administrative fees payable | $ 7,865 | $ 7,811 |
| Accounts payable | 10,125 | 7,569 |
| Mortgages and loans payable | 23,326 | 20,947 |
| **Clients' Accounts, Mortgages and Loans Payable** | $ 41,316 | $ 36,327 |

The five year repayment schedule for Mortgage and loans payable is not presented due to the uncertainty in timing for the clients' account settlements.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 12 RELATED PARTY TRANSACTIONS

| | March 31, | | | |
|---|---|---|---|---|
| | 2015 | | 2014 | |
| | (in thousands) | | | |
| **Statements of Financial Position** | | | | |
| Transfer from Common Fund to the General Revenue Fund | $ | 283 | $ | 876 |
| Administration Fees Payable (included in Clients' Accounts, Mortgages and Loans Payable) | $ | 7,865 | $ | 7,811 |
| **Statement of Operations** | | | | |
| Administration fees for the year ended March 31 | $ | 5,004 | $ | 5,093 |
| Transfer from Common Fund to the General Revenue Fund for the year ended March 31 | $ | 283 | $ | 876 |

Transfers to the General Revenue Fund consist of system development costs and management fees.

Estate administration fees charged to clients' accounts, with the exception of cost recoveries, are remitted to the Minister of Treasury Board and Finance and are included in the revenues of the Ministry of Human Services.

The operating costs of the Public Trustee portion of OPGT are included in the financial statements of the Ministry of Human Services. For the year ended March 31, 2015, those operating costs were $15,141 (2014 - $15,163).

## Note 13 CONTINGENT LIABILITIES

**(in thousands)**

The OPGT has been named in 7 (2014: 7) claims of which the outcome is not determinable. Six of these claims have specified amounts totalling $928,400 and one with no specified amount (2014: 6 claims with a specified amount of $928,400 and one with no specified amount). All 7 claims amounting to $928,400 (2014: 7 claims totalling to $928,400) are covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
# NOTES TO THE FINANCIAL STATEMENTS
# For the Year Ended March 31, 2015

## Note 14 COMPARATIVE FIGURES

Certain 2014 figures have been reclassified to conform to the 2015 presentation.

## Note 15 APPROVAL OF FINANCIAL STATEMENTS

The Assistant Deputy Minister of Human Services – Disability Services Division approved these financial statements.

Schedule 1

# OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE
# ESTATES AND TRUSTS
## NOTES TO THE FINANCIAL STATEMENTS
## For the Year Ended March 31, 2015

### Clients' Guaranteed Accounts

| | March 31, 2015 | March 31, 2014 |
|---|---|---|
| | (in thousands) | |
| Clients' Equity | $ 526,797 | $ 513,633 |
| Clients' Mortgages Loans and Accounts Payable | 41,316 | 36,327 |
| Total Clients' Liabilities and Equity | 568,113 | 549,960 |
| Less: Other Trust Assets Under Administration | 127,467 | 120,745 |
| **Clients' Guaranteed Accounts** | $ 440,646 | $ 429,215 |

# Public Interest Disclosure (Whistleblower Protection) Act

ANNUAL REPORT EXTRACTS AND OTHER STATUTORY REPORTS

# Annual Report Extracts and Other Statutory Reports

## *Public Interest Disclosure (Whistleblower Protection) Act*

Section 32 of the *Public Interest Disclosure (Whistleblower Protection) Act* requires the chief officer of a department to report annually on call disclosures made to the designed officer of the department, public entity or office of the Legislature for which the chief officer is responsible.

This constitutes the annual report of the chief officer of the department covering the period of April1, 2014 to March 31, 2015.

**Chief Officer Report as at March 31, 2015**

There have been two inquires received by the designated officer. There have been no disclosures or investigations commenced by the designated officer. Therefore there is no data to report in relation to reporting requirements under s.32 of the *Public Interest Disclosure (Whistleblower Protection) Act*.

# Appendix

## PERFORMANCE MEASURE SOURCES AND METHODOLOGIES

The following information is a summary of Human Services' performance measures, sources and methodologies for the results reported on for performance measures throughout this annual report.

## Goal One: Keeping children healthy and safe.

### 1.a Percentage of children and youth who received child intervention (family enhancement or protective) services and did not require protective services within 12 months of file closure

This measure describes the proportion of children who did not require child protection services within 12 months after their Child Intervention file closure. A Child Intervention file closure refers to the conclusion of either family enhancement or child protection supports. The measure result is determined by consulting the Child Youth Information Module and/or the Intervention Services Information System to assess whether children and youth with a file closed (i.e., the conclusion of services under a family enhancement agreement or child protection file) in the previous fiscal year that has accessed protective services within 12 months. Only children and youth whose file closure occurred prior to their 17th birthday are included to determine the result.

Children who may be in need of intervention services are identified from concerns raised by the community or by self-referral. Information is then gathered to assess the current situation and plan for how best to address the concern. At the initial stage of involvement with a child, there is a collaborative and thorough assessment. Through this assessment process, the caseworker and family develop a relationship, identify issues and create a plan to address the issues. This thorough assessment ensures children and families receive the targeted and effective services they need when they need them. Services are concluded when it is felt that the issues have been addressed. This collaborative practice helps families feel comfortable seeking assistance before an issue becomes a crisis. Among the 6,434 children who had a child protection or family enhancement closure, 5,692 children did not return for intervention services within 12 months.

$$\% = \frac{\text{\# of children whose Child Intervention case was closed and did not return to child protection within 12 months}}{\text{\# of children who had a child protection or a family enhancement closure in a fiscal year}} \text{X100}$$

### 1.b Percentage of Aboriginal children in foster care/kinship care who are placed with Aboriginal families

This measure looks at the placement of Aboriginal children in foster or kinship care homes where the foster or kinship family has an Aboriginal background. A foster or kinship care family is determined to be Aboriginal if the home is denoted as Aboriginal or the caregiver's racial origin is identified as Aboriginal in the Child Youth Information Module and/or Intervention Services Information System. The result is based on the fiscal year April 1, 2014 to March 31, 2015 and derived by dividing the number of Aboriginal children in foster/kinship care who are placed with Aboriginal families by the total number of Aboriginal children in foster/kinship care placed during the period.

$$\% = \frac{\text{\# of Aboriginal children in foster/kinship care placed with Aboriginal families}}{\text{\# of total Aboriginal children placed in foster/kinship care}} \text{X100}$$

### 1.c Percentage of licensed day care programs and contracted family day home agencies that are accredited or participating in accreditation

Accreditation for eligible day care programs and family day home agencies is a voluntary process in Alberta. Accreditation is granted by the Alberta Association for Accreditation of Early Learning and Care Services. Licensed child care programs and approved family day home agencies that participate in the accreditation start with a self-evaluation activity to review their service, identify areas of improvement, create a quality enhancement plan, and implement developed strategies to achieve the accreditation standards of excellence. The standards of excellence focus on outcomes related to children, families, staff and the community to support children's optimal early learning and development. Upon completion of the self-evaluation process, programs request a site visit whereby the accreditation agency conducts an on-site assessment to collect evidence, interview staff, and complete observations to validate support that the accreditation standards have been met. An administrative review is completed every year by the accreditation agency. Accredited programs are expected to maintain the standards and achieve their goals in the quality enhancement plan. Programs undergo a scheduled re-accreditation visit every three years.

Child care programs participating in accreditation are defined as programs that have applied to the accreditation agency and are accredited or are actively working towards becoming accredited. The measure also excludes those programs and agencies that were accredited during the year but did not have an active license or contract on March 31, 2015 or programs that withdrew from the accreditation process.

Data is obtained from the accreditation agency and the Child Care Information System. Child care specialists use this system to maintain current information about the licensing and monitoring of all licensed and approved child care programs, including day care centres and contracted family day home agencies. The result for this measure is based on the number of licensed day care programs and contracted family day home agencies accredited or participating in the accreditation process as of March 31, 2015. The measure is calculated by dividing the sum of all accredited/participating in accreditation licensed day care programs and all accredited/participating in accreditation contracted family day home agencies by the sum of all operational licensed day care programs and all contracted family day home agencies on March 31, 2015.

$$\% = \frac{\begin{array}{c}\text{\#licensed day care programs and contracted family day home} \\ \text{agencies accredited or participating in accreditation}\end{array}}{\text{total \# of operational licensed day care programs and contracted family day home agencies}} \text{X100}$$

## Goal Two: Building stronger families and communities.

### 2.a Percentage of Albertans who have information to better help in situations of family violence or bullying (biennial survey):

- **Family Violence**
- **Bullying**

*As a biennial survey, the most recent available results for this performance measure are from the 2013-14 fiscal year. The next performance measure results will be available in 2015-16.*

Data for this measure is gathered via the Albertans' Perception of Family Violence and Bullying Survey conducted by phone by a third party contracted survey provider (Ipsos Reid for 2013-14). Survey participants included all Albertans aged 16 years and older. The results for this measure are based on survey questions related to exposure to information on family violence and bullying (i.e., having read or seen information about family violence and bullying in the past 12 months) and to what extent this information enabled respondents to help in a family violence or bullying situation. If respondents had indicated they had been exposed to family violence and bullying information, they were asked "*Based on what you read, saw, or heard, would you strongly agree, agree, disagree or strongly disagree that you are now better able to help in a family violence situation or bullying situation*". Respondents were considered to be better able to help if they responded 'agree' or 'strongly agree'.

From January 8-21, 2014, a total of 900 telephone interviews were conducted, including a formal pilot test survey on January 8, 2014. The data collected from the surveys was weighted to ensure the sample's regional and age/gender composition reflects that of the actual Alberta population over the age of 16 years according to 2013 Population Estimates (based on Alberta Health Care data). The margin of error is ± 3.2 percentage points, 19 times out of 20.

### 2.b Percentage of clients reporting they are either employed or in further education or training after leaving a skills training program

*In 2014-15, a revised methodology was introduced for the Skills Training measure. This methodological change alters the sampling from the prior five-months (i.e., program leavers between May 1 to September 30) to twelve-months (i.e., program leavers between September 1 to August 31).*

This performance measure indicates success levels for participants in skills programs in finding employment or going on to further education or training. The skills programs included are Work Foundations (WF) and Training for Work (TFW). Results for the WF and TFW programs are obtained through the Work Outcomes Reporting Project (WORP) Survey. A third party contracted survey provider (Leger, The Research Intelligence Group for 2014-15) was retained to contact former program participants three months after they leave the WF and the TFW programs. The annual report results are based on contacting former Skills Training participants who left the program between September 1, 2013 and August 31, 2014. The percentage of WF and TFW participants employed post-intervention is obtained from the question, "*What is your current main activity? Are you Employed, Self Employed, In School/Training, Unemployed, Retired?*" The responses that indicate that the participant is employed or in school (i.e., further education) or training are used to calculate the measure result (as shown in the calculation formula below). The sample size for the 2014-15 result is 2898. The margin of error is 1.82 percentage points, 19 times out of 20.

$$\% = \frac{\sum(\text{employed} + \text{in further education} + \text{training})}{\sum(\text{all respondents})} \text{ X } 100$$

Random sampling of these clients is used unless the population size (i.e. number of individuals utilizing/leaving the program in a given year) is small. In these situations, a census approach is utilized as it is more accurate. All participants selected to be surveyed are initially contacted by telephone. For those who cannot be contacted by phone after ten attempts, the option to call back the survey company via a toll free line is offered. Those who cannot participate in the telephone survey are given the option to complete an online version of the survey. The same performance measure question is used in the phone and the online questionnaires. Both phone and online responses are captured in the result calculation.

## 2.c Percentage of participants employed after leaving Income Support

*In 2014-15, a revised methodology was introduced for Income Support measure. This methodological change alters the sampling from the prior five-months (i.e., program leavers between May 1 to September 30) to twelve-months (i.e., program leavers between September 1 to August 31).*

Results for this measure are obtained through the Work Outcomes Reporting Project (WORP) Survey. People in two categories may qualify for Income Support and are included in the survey:

- People who have difficulty working because of a chronic mental or physical health problem or because of multiple barriers to full employment; and
- People who are looking for work, working, or unable to work in the short-term.

A third party contracted survey provider (Leger Marketing for 2014-15) was retained to contact former Income Support program participants three months after they left the program. The annual report results are based on contacting former Income Support participants who left the program between September 1, 2013 and August 31, 2014. The results include the participants' employment status as is determined from the question, "*Have you been employed at any time since you stopped receiving social assistance?*". "*Yes*" and "*No*" responses are used to calculate the performance measure result (as shown in the calculation formula below). The sample size for the 2014-15 result is 2228. The margin of error is ± 2.08 percentage points, 19 times out of 20.

$$\% = \frac{\sum(\text{Yes})}{\sum(Yes + No)} X100$$

Random sampling of these clients is used unless the population size (i.e. number of individuals utilizing/leaving the program in a given year) is small. All participants selected to be surveyed are initially contacted by telephone. For those who cannot be contacted by phone, after ten attempts, the option to call back the survey company via a toll free line is offered. Those who cannot participate in the telephone survey are given the option to complete an online version of the questionnaire. The same performance measure question is used in the phone and the online questionnaires. Both phone and online responses are captured in the result calculation.

## 2.d Percentage of youth receiving Advancing Futures Bursaries who successfully completed their planned studies during the fiscal year

Advancing Futures takes a strength-based approach to supporting youth and recognizes the potential of students to reach their educational goals, overcome challenges, and obtain meaningful employment. To this end, Advancing Futures provides assistance to youth who have been or continue to be in the care of Human Services to successfully complete high school, post-secondary or apprenticeship programs. This measure calculates the percentage of youth successfully completing their planned studies (the program the student enrolled in at the beginning of the semester). (The results include those students who did not withdraw from the institution they were attending or their award was not "terminated" by Advancing Futures due to lack of attendance or course completion during a school term.) The result is generated from a report pulled from the Bursary Information Module, an internal database to track Advancing Futures Bursaries program recipients. The report identifies the number of students based on the fiscal year (April 1-March 31) who withdrew and the awards that were terminated during a school year. For those bursary recipients with a start date in the prior fiscal year but a term end date in the later fiscal year after April 30, who are not commencing another planned study in the fiscal year, success is counted in both fiscal years as the student has been successful in two periods of planned studies. The number of withdrawals and terminations is subtracted from the total number of recipients. The result is then divided by the total number of students who were approved for a bursary during that school term.

$$\% = \frac{\#\ \text{total recipients} - \#\ \text{withdrawn or terminated}}{\#\ \text{total recipients}}\ \text{X}\ 100$$

## Goal Three: Delivering better services for vulnerable Albertans.

### 3.a Percentage of families accessing the Family Support for Children with Disabilities program who indicate the services provided had a positive impact on their family (biennial survey)

This survey is an indicator of the impact of the supports and services provided by the Family Support for Children with Disabilities (FSCD) program on the child and their family. The result for this measure was obtained through a survey of all families with open files on September 29th 2014 that had received services at some point since June 29th 2014. A third party contracted survey provider (Advanis for 2014-15) was retained to conduct the FSCD survey. The survey was completed by 1,572 of the total 8,043 eligible families who had accessed or received services through the FSCD program for a response rate of 19.5 per cent. The margin of error for the survey results was ± 2 per cent, 19 times out of 20.

Respondents were given approximately two weeks to complete the survey online, request a paper copy, or by calling a toll-free number. Following this two week period, respondents who had not yet completed the survey were contacted by telephone and invited to participate. The online survey was available for completion between October 3 and November 18, 2014. The survey was hosted on the survey company's web server to ensure confidentiality of responses. Data collection for the telephone survey was conducted between October 3 and November 18, 2014.

The exact wording of the question used in the survey was as follows: "*How much do you agree that the services provided to you by the FSCD Program have had a positive impact on your family?*" The possible answers for a respondent to select were (1) Strongly Agree, (2) Agree, (3) Disagree, (4) Strongly Disagree. The combined responses of Strongly Agree and Agree are used to calculate the performance measure result.

### 3.b Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services (biennial survey)

Persons with Developmental Disabilities (PDD) funds programs and services to help adult Albertans with developmental disabilities to be a part of their communities and live as independently as they can. The result for this measure was derived from a survey conducted every two years by a third party contracted survey provider (Nichols Applied Management for 2014-15). In 2014-15, a written questionnaire was sent by mail to legal guardians, including public and private guardians and/or family members of adults with developmental disabilities receiving assistance from the PDD program. The results for this measure are based on the response to the following indicators: *Services met the person's* needs, *satisfaction that the services provided enhance the person's quality of life*, and *satisfaction that the person's services help him/her to be part of the community as much as he/she wants to* be. The possible answers for a respondent to select were based on a six point scale: *(1) Strongly Agree, (2) Agree, (3) Somewhat Agree, (4) Strongly Disagree, (5) Disagree and (6) Somewhat Disagree.* Respondents were considered to be satisfied if they responded *strongly agree*, *agree* or *somewhat agree*.

A total of 6,726 survey forms were distributed in 2014-15. A total of 1,771 completed surveys were received, representing an overall response rate of 26 per cent. With respect to the performance measure, a total of 1,771 respondents provided valid responses. The survey results are estimated to be accurate to within ± 2.0 per cent, 19 times out of 20.

### 3.c Service providers' satisfaction with supports and decision making services provided by the Office of the Public Guardian (biennial survey)

*As a biennial survey, the most recent available results for this performance measure are from the 2013-14 fiscal year. The next performance measure results will be available in 2015-16.*

The Office of the Public Guardian (OPG) Service Provider Survey is conducted every two years by an a third party contracted survey provider (Resinova for 2013-14). Data collection for the 2013-14 survey occurred in November and December 2013. In prior years, the survey was conducted primarily by telephone with a mail option for a specific subset (physicians) of service providers. For the 2013-14 survey, when initially contacted by telephone, all service providers were given the option of participating in the survey online or by phone. The survey can be administered in the same manner online or by phone thereby minimizing data collection method bias while accommodating respondent preferences.

The OPG provided the research firm with a listing of 732 service providers. A census survey was conducted, meaning all service providers were invited to participate. A total of 255 (35%) service providers completed the survey and provided a response to the performance measure question: "*Overall, how satisfied are you with the services provided by the Office of the Public Guardian?*" Respondents were asked to use a four-point scale of (1) "Very Satisfied", (2) "Somewhat Satisfied", (3) "Somewhat Dissatisfied", and (4) "Very Dissatisfied". The responses to "Very Satisfied" and "Somewhat Satisfied" are combined in the results to obtain an overall rating of satisfaction.

### 3.d Assured Income for the Severely Handicapped (AISH) client quality-of-life index

A third party contracted service provider (Nichols Applied Management for 2014-15) was retained to administer the survey. The data for this performance measure was collected through a telephone survey of both a random sample of Assured Income for the Severely Handicapped (AISH) clients as well as a random sample of AISH clients who received a Personal Benefit in 2014-15. Surveying was undertaken during the first two weeks of February 2015.

Respondents are asked four questions about the benefits and services they receive under the AISH Program. Using a four-point agreement scale (strongly disagree, disagree, agree, or strongly agree) the respondents are asked to gauge the impact of AISH financial benefits specifically in: meeting their basic needs; managing health issues; being able to live more independently; and being able to get involved in the local community.

The result of the index is based on averaging the number of respondents provided by clients who received a Personal Benefit indicating they either strongly agree or agree with AISH financial benefits assisting clients in three: managing their health issues; being able to live more independently; and being able to get involved in their community. In 2015-16, the index will add a fourth measure to report the results of AISH financial assistance assisting clients to meet their basic needs.

In 2014-15, of the 990 AISH clients who received a Person Benefit, 418 completed the survey. The survey response rate was 42 per cent (418 completed surveys divided by a population of 990). The margin of error is ± 4.7 per cent, 19 times out of 20.